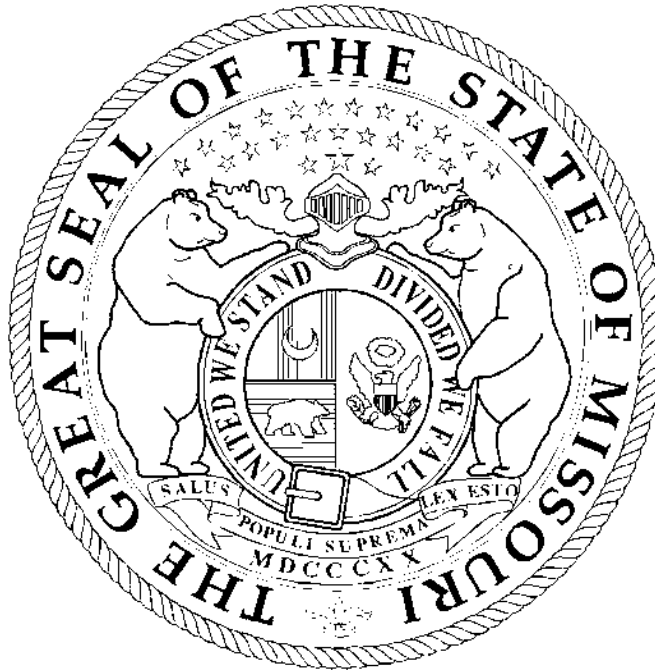


# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

**ACTUAL 2020**

**OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING**

**CERTIFICATION FOR THE**

**STATE OF MISSOURI**

**STATEWIDE COST ALLOCATION PLAN**

**Certification by the Responsible Official**

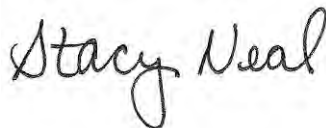
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2020 proposal to establish cost allocations or billings for fiscal year 2022 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature



Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 31, 2021

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2020

Table of Contents

Scope of Plan.....	i
Fixed Costs for Use in Fiscal Year 2022.....	Page 1
Calculation of Roll-Forward Adjustments.....	Page 3
Actual Cost Allocations for Fiscal Year 2020.....	Tab I
Carry-Forward Allocations for Fiscal Year 2020.....	Tab II

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

---

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2022.

The fixed allocations for the Fiscal Year 2022 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2018 allocations from the Actual Fiscal Year 2020 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2020 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Prater, Division of Accounting at (573) 526-6418.



STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2022  
BASED ON FY 2020 ACTUAL COSTS WITH CARRY-FORWARD

Page 1

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	651,016	434	(78,735)	---	55,925	115,348	---
JUDICIARY	114,288	2,682	1,242,440	28,470	356,151	713,526	---
GOVERNOR	47,116	24	7,850	75,866	3,691	5,670	80
LT GOVERNOR	11,714	16	---	13,488	6,688	2,658	252
AUDITOR	78,958	80	(27,829)	9,033	6,947	20,200	2,212
ATTORNEY GENERAL	205,824	257	(50,360)	10,144	38,893	63,254	7,769
AGRICULTURE	140,759	318	65,605	64,502	87,446	35,971	15,246
INSURANCE	339,869	937	235,301	116,193	49,092	129,505	13,475
CONSERVATION	---	1,171	---	16,008	194,689	317,338	86,727
ECONOMIC DEVELOPMENT	37,283	(29)	86,482	89,880	(8,488)	(14,905)	48,954
EDUCATION	181,155	1,829	850,294	131,980	730,342	434,814	347,766
HIGHER ED	213,110	407	4,122	92,405	61,602	46,244	36,627
HEALTH	911,675	1,841	431,325	72,272	234,114	124,764	374,574
HIGHWAYS	---	3,721	---	41,177	480,173	968,672	---
LABOR	133,126	398	102,836	63,992	787,692	44,568	6,849
MENTAL HEALTH	84,126	5,386	7,921,700	69,904	469,261	669,178	186,979
NATURAL RESOURCES	514,084	1,277	292,388	66,760	134,201	170,321	22,547
PUBLIC SAFETY	285,566	52,965	1,270,011	140,071	563,262	717,517	226,008
SOCIAL SERVICES	718,041	5,284	2,988,506	249,159	674,328	387,161	1,334,282
CORRECTIONS	149,597	6,691	14,878,724	78,964	372,972	518,132	783,709
TOTAL	4,817,307	85,689	30,220,660	1,430,268	5,298,981	5,469,936	3,494,056

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2022  
 BASED ON FY 2020 ACTUAL COSTS WITH CARRY-FORWARD

Page 2

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 22
LEGISLATURE	14,872	2,736	13,815	201,732	1,145	978,288
JUDICIARY	91,734	17,257	912,501	36,268	6,806	3,522,123
GOVERNOR	779	143	(3)	14,637	838	156,691
LT GOVERNOR	492	205	87	4,848	123	40,571
AUDITOR	2,702	409	16,513	32,413	189	141,827
ATTORNEY GENERAL	8,399	1,580	1,173,103	98,255	465	1,557,583
AGRICULTURE	8,486	2,641	8,619	1,548	405	431,546
INSURANCE	23,694	2,684	142,392	242,783	57	1,295,982
CONSERVATION	40,174	7,137	6,951	---	3,629	673,824
ECONOMIC DEVELOPMENT	1,011	(737)	18,906	(46,298)	827	212,886
EDUCATION	54,039	11,288	30,758	140,061	101,684	3,016,010
HIGHER ED	9,716	2,234	50,695	89,377	24,284	630,823
HEALTH	42,184	6,322	206,172	54,115	10,530	2,469,888
HIGHWAYS	126,908	13,952	15,259	254,097	15,920	1,919,879
LABOR	13,778	16,976	258,337	147,276	41	1,575,869
MENTAL HEALTH	185,371	27,295	302,702	(316)	28,735	9,950,321
NATURAL RESOURCES	42,537	5,123	206,814	156,917	4,030	1,616,999
PUBLIC SAFETY	129,768	23,789	362,551	61,102	19,114	3,851,724
SOCIAL SERVICES	146,507	81,840	1,162,699	190,327	52,263	7,990,397
CORRECTIONS	214,304	31,999	1,393,159	---	19,992	18,448,243
TOTAL	1,157,455	254,873	6,282,030	1,679,142	291,077	60,481,474

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING DEPRECIATION	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	640,475	629,934	10,541	640,475	651,016
JUDICIARY	114,288	114,288	---	114,288	114,288
GOVERNOR	49,257	51,398	(2,141)	49,257	47,116
LT GOVERNOR	11,757	11,800	(43)	11,757	11,714
AUDITOR	72,109	65,260	6,849	72,109	78,958
ATTORNEY GENERAL	205,824	205,824	---	205,824	205,824
AGRICULTURE	140,770	140,781	(11)	140,770	140,759
INSURANCE	308,119	276,369	31,750	308,119	339,869
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	118,130	198,977	(80,847)	118,130	37,283
EDUCATION	176,042	170,929	5,113	176,042	181,155
HIGHER ED	119,009	24,908	94,101	119,009	213,110
HEALTH	914,885	918,095	(3,210)	914,885	911,675
HIGHWAYS	---	---	---	---	---
LABOR	132,366	131,606	760	132,366	133,126
MENTAL HEALTH	83,650	83,174	476	83,650	84,126
NATURAL RESOURCES	514,099	514,114	(15)	514,099	514,084
PUBLIC SAFETY	277,338	269,110	8,228	277,338	285,566
SOCIAL SERVICES	854,433	990,825	(136,392)	854,433	718,041
CORRECTIONS	155,023	160,449	(5,426)	155,023	149,597
	-----	-----	-----	-----	-----
TOTAL	4,887,574	4,957,841	(70,267)	4,887,574	4,817,307
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

INSURANCE	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	421	408	13	421	434
JUDICIARY	2,606	2,530	76	2,606	2,682
GOVERNOR	21	18	3	21	24
LT GOVERNOR	10	4	6	10	16
AUDITOR	74	68	6	74	80
ATTORNEY GENERAL	236	215	21	236	257
AGRICULTURE	335	352	(17)	335	318
INSURANCE	869	801	68	869	937
CONSERVATION	1,159	1,147	12	1,159	1,171
ECONOMIC DEVELOPMENT	241	511	(270)	241	(29)
EDUCATION	1,760	1,691	69	1,760	1,829
HIGHER ED	919	1,431	(512)	919	407
HEALTH	1,539	1,237	302	1,539	1,841
HIGHWAYS	3,537	3,353	184	3,537	3,721
LABOR	414	430	(16)	414	398
MENTAL HEALTH	5,199	5,012	187	5,199	5,386
NATURAL RESOURCES	1,240	1,203	37	1,240	1,277
PUBLIC SAFETY	51,561	50,157	1,404	51,561	52,965
SOCIAL SERVICES	5,785	6,286	(501)	5,785	5,284
CORRECTIONS	6,778	6,865	(87)	6,778	6,691
	-----	-----	-----	-----	-----
TOTAL	84,704	83,719	985	84,704	85,689
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

WORKERS' COMP	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	2,589	83,913	(81,324)	2,589	(78,735)
JUDICIARY	1,142,246	1,042,052	100,194	1,142,246	1,242,440
GOVERNOR	52,730	97,610	(44,880)	52,730	7,850
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	27,829	(27,829)	---	(27,829)
ATTORNEY GENERAL	12,113	74,586	(62,473)	12,113	(50,360)
AGRICULTURE	48,376	31,147	17,229	48,376	65,605
INSURANCE	121,454	7,607	113,847	121,454	235,301
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	53,833	21,184	32,649	53,833	86,482
EDUCATION	873,840	897,386	(23,546)	873,840	850,294
HIGHER ED	2,061	---	2,061	2,061	4,122
HEALTH	322,808	214,291	108,517	322,808	431,325
HIGHWAYS	---	---	---	---	---
LABOR	111,126	119,416	(8,290)	111,126	102,836
MENTAL HEALTH	9,205,867	10,490,034	(1,284,167)	9,205,867	7,921,700
NATURAL RESOURCES	337,115	381,842	(44,727)	337,115	292,388
PUBLIC SAFETY	1,747,208	2,224,405	(477,197)	1,747,208	1,270,011
SOCIAL SERVICES	2,737,251	2,485,996	251,255	2,737,251	2,988,506
CORRECTIONS	13,537,942	12,197,160	1,340,782	13,537,942	14,878,724
	-----	-----	-----	-----	-----
TOTAL	30,308,559	30,396,458	(87,899)	30,308,559	30,220,660
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

BUDGET & PLANNING	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	---	---	---	---	---
JUDICIARY	35,446	42,422	(6,976)	35,446	28,470
GOVERNOR	63,347	50,828	12,519	63,347	75,866
LT GOVERNOR	8,479	3,470	5,009	8,479	13,488
AUDITOR	5,274	1,515	3,759	5,274	9,033
ATTORNEY GENERAL	7,149	4,154	2,995	7,149	10,144
AGRICULTURE	56,248	47,994	8,254	56,248	64,502
INSURANCE	89,278	62,363	26,915	89,278	116,193
CONSERVATION	12,867	9,726	3,141	12,867	16,008
ECONOMIC DEVELOPMENT	79,616	69,352	10,264	79,616	89,880
EDUCATION	126,300	120,620	5,680	126,300	131,980
HIGHER ED	75,722	59,039	16,683	75,722	92,405
HEALTH	75,919	79,566	(3,647)	75,919	72,272
HIGHWAYS	41,311	41,445	(134)	41,311	41,177
LABOR	60,636	57,280	3,356	60,636	63,992
MENTAL HEALTH	71,827	73,750	(1,923)	71,827	69,904
NATURAL RESOURCES	59,601	52,442	7,159	59,601	66,760
PUBLIC SAFETY	130,639	121,207	9,432	130,639	140,071
SOCIAL SERVICES	227,263	205,367	21,896	227,263	249,159
CORRECTIONS	67,193	55,422	11,771	67,193	78,964
	-----	-----	-----	-----	-----
TOTAL	1,294,115	1,157,962	136,153	1,294,115	1,430,268
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

ACCOUNTING & PAYROLL	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	39,552	23,179	16,373	39,552	55,925
JUDICIARY	246,460	136,769	109,691	246,460	356,151
GOVERNOR	2,750	1,809	941	2,750	3,691
LT GOVERNOR	3,506	324	3,182	3,506	6,688
AUDITOR	5,834	4,721	1,113	5,834	6,947
ATTORNEY GENERAL	29,023	19,153	9,870	29,023	38,893
AGRICULTURE	60,627	33,808	26,819	60,627	87,446
INSURANCE	40,291	31,490	8,801	40,291	49,092
CONSERVATION	155,638	116,587	39,051	155,638	194,689
ECONOMIC DEVELOPMENT	18,429	45,346	(26,917)	18,429	(8,488)
EDUCATION	594,888	459,434	135,454	594,888	730,342
HIGHER ED	34,419	7,236	27,183	34,419	61,602
HEALTH	211,847	189,580	22,267	211,847	234,114
HIGHWAYS	516,767	553,361	(36,594)	516,767	480,173
LABOR	465,950	144,208	321,742	465,950	787,692
MENTAL HEALTH	364,753	260,245	104,508	364,753	469,261
NATURAL RESOURCES	134,286	134,371	(85)	134,286	134,201
PUBLIC SAFETY	399,940	236,618	163,322	399,940	563,262
SOCIAL SERVICES	519,083	363,838	155,245	519,083	674,328
CORRECTIONS	349,456	325,940	23,516	349,456	372,972
	-----	-----	-----	-----	-----
TOTAL	4,193,499	3,088,017	1,105,482	4,193,499	5,298,981
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

PERSONNEL	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	57,674	---	57,674	57,674	115,348
JUDICIARY	356,763	---	356,763	356,763	713,526
GOVERNOR	2,835	---	2,835	2,835	5,670
LT GOVERNOR	1,329	---	1,329	1,329	2,658
AUDITOR	10,100	---	10,100	10,100	20,200
ATTORNEY GENERAL	31,627	---	31,627	31,627	63,254
AGRICULTURE	36,855	37,739	(884)	36,855	35,971
INSURANCE	79,290	29,075	50,215	79,290	129,505
CONSERVATION	158,669	---	158,669	158,669	317,338
ECONOMIC DEVELOPMENT	32,957	80,819	(47,862)	32,957	(14,905)
EDUCATION	217,407	---	217,407	217,407	434,814
HIGHER ED	23,122	---	23,122	23,122	46,244
HEALTH	161,239	197,714	(36,475)	161,239	124,764
HIGHWAYS	484,336	---	484,336	484,336	968,672
LABOR	56,700	68,832	(12,132)	56,700	44,568
MENTAL HEALTH	701,477	733,776	(32,299)	701,477	669,178
NATURAL RESOURCES	162,656	154,991	7,665	162,656	170,321
PUBLIC SAFETY	488,234	258,951	229,283	488,234	717,517
SOCIAL SERVICES	572,751	758,341	(185,590)	572,751	387,161
CORRECTIONS	869,005	1,219,878	(350,873)	869,005	518,132
	-----	-----	-----	-----	-----
TOTAL	4,505,026	3,540,116	964,910	4,505,026	5,469,936
	=====	=====	=====	=====	=====



## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

PURCHASING	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	54	28	26	54	80
LT GOVERNOR	126	---	126	126	252
AUDITOR	1,786	1,360	426	1,786	2,212
ATTORNEY GENERAL	6,223	4,677	1,546	6,223	7,769
AGRICULTURE	11,872	8,498	3,374	11,872	15,246
INSURANCE	8,960	4,445	4,515	8,960	13,475
CONSERVATION	78,529	70,331	8,198	78,529	86,727
ECONOMIC DEVELOPMENT	41,040	33,126	7,914	41,040	48,954
EDUCATION	305,942	264,118	41,824	305,942	347,766
HIGHER ED	30,227	23,827	6,400	30,227	36,627
HEALTH	312,612	250,650	61,962	312,612	374,574
HIGHWAYS	---	---	---	---	---
LABOR	5,344	3,839	1,505	5,344	6,849
MENTAL HEALTH	154,307	121,635	32,672	154,307	186,979
NATURAL RESOURCES	22,254	21,961	293	22,254	22,547
PUBLIC SAFETY	198,772	171,536	27,236	198,772	226,008
SOCIAL SERVICES	1,124,756	915,230	209,526	1,124,756	1,334,282
CORRECTIONS	701,753	619,797	81,956	701,753	783,709
	-----	-----	-----	-----	-----
TOTAL	3,004,557	2,515,058	489,499	3,004,557	3,494,056
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

GENERAL SERVICES	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	13,363	11,854	1,509	13,363	14,872
JUDICIARY	82,659	73,584	9,075	82,659	91,734
GOVERNOR	657	535	122	657	779
LT GOVERNOR	308	124	184	308	492
AUDITOR	2,340	1,978	362	2,340	2,702
ATTORNEY GENERAL	7,328	6,257	1,071	7,328	8,399
AGRICULTURE	8,539	8,592	(53)	8,539	8,486
INSURANCE	18,371	13,048	5,323	18,371	23,694
CONSERVATION	36,763	33,352	3,411	36,763	40,174
ECONOMIC DEVELOPMENT	7,636	14,261	(6,625)	7,636	1,011
EDUCATION	50,371	46,703	3,668	50,371	54,039
HIGHER ED	5,357	998	4,359	5,357	9,716
HEALTH	37,358	32,532	4,826	37,358	42,184
HIGHWAYS	112,216	97,524	14,692	112,216	126,908
LABOR	13,137	12,496	641	13,137	13,778
MENTAL HEALTH	162,526	139,681	22,845	162,526	185,371
NATURAL RESOURCES	37,686	32,835	4,851	37,686	42,537
PUBLIC SAFETY	113,120	96,472	16,648	113,120	129,768
SOCIAL SERVICES	132,702	118,897	13,805	132,702	146,507
CORRECTIONS	201,342	188,380	12,962	201,342	214,304
	-----	-----	-----	-----	-----
TOTAL	1,043,779	930,103	113,676	1,043,779	1,157,455
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

TREASURER DISBURSEMENTS	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	2,058	1,380	678	2,058	2,736
JUDICIARY	12,724	8,191	4,533	12,724	17,257
GOVERNOR	122	101	21	122	143
LT GOVERNOR	112	19	93	112	205
AUDITOR	342	275	67	342	409
ATTORNEY GENERAL	1,332	1,084	248	1,332	1,580
AGRICULTURE	2,252	1,863	389	2,252	2,641
INSURANCE	2,230	1,776	454	2,230	2,684
CONSERVATION	6,810	6,483	327	6,810	7,137
ECONOMIC DEVELOPMENT	891	2,519	(1,628)	891	(737)
EDUCATION	17,570	23,852	(6,282)	17,570	11,288
HIGHER ED	1,309	384	925	1,309	2,234
HEALTH	8,247	10,172	(1,925)	8,247	6,322
HIGHWAYS	21,832	29,712	(7,880)	21,832	13,952
LABOR	12,244	7,512	4,732	12,244	16,976
MENTAL HEALTH	21,436	15,577	5,859	21,436	27,295
NATURAL RESOURCES	6,239	7,355	(1,116)	6,239	5,123
PUBLIC SAFETY	18,749	13,709	5,040	18,749	23,789
SOCIAL SERVICES	60,727	39,614	21,113	60,727	81,840
CORRECTIONS	25,971	19,943	6,028	25,971	31,999
	-----	-----	-----	-----	-----
TOTAL	223,197	191,521	31,676	223,197	254,873
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

RECORDS MANAGEMENT	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	14,655	15,495	(840)	14,655	13,815
JUDICIARY	792,337	672,173	120,164	792,337	912,501
GOVERNOR	1,217	2,437	(1,220)	1,217	(3)
LT GOVERNOR	81	75	6	81	87
AUDITOR	18,022	19,531	(1,509)	18,022	16,513
ATTORNEY GENERAL	1,045,976	918,849	127,127	1,045,976	1,173,103
AGRICULTURE	10,464	12,309	(1,845)	10,464	8,619
INSURANCE	139,494	136,596	2,898	139,494	142,392
CONSERVATION	4,800	2,649	2,151	4,800	6,951
ECONOMIC DEVELOPMENT	40,950	62,994	(22,044)	40,950	18,906
EDUCATION	54,105	77,452	(23,347)	54,105	30,758
HIGHER ED	41,505	32,315	9,190	41,505	50,695
HEALTH	188,448	170,724	17,724	188,448	206,172
HIGHWAYS	15,521	15,783	(262)	15,521	15,259
LABOR	239,498	220,659	18,839	239,498	258,337
MENTAL HEALTH	276,014	249,326	26,688	276,014	302,702
NATURAL RESOURCES	184,595	162,376	22,219	184,595	206,814
PUBLIC SAFETY	318,547	274,543	44,004	318,547	362,551
SOCIAL SERVICES	1,048,397	934,095	114,302	1,048,397	1,162,699
CORRECTIONS	1,199,516	1,005,873	193,643	1,199,516	1,393,159
	-----	-----	-----	-----	-----
TOTAL	5,634,142	4,986,254	647,888	5,634,142	6,282,030
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

SECURITY	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	168,336	134,940	33,396	168,336	201,732
JUDICIARY	27,795	19,322	8,473	27,795	36,268
GOVERNOR	10,961	7,285	3,676	10,961	14,637
LT GOVERNOR	2,741	634	2,107	2,741	4,848
AUDITOR	30,144	27,875	2,269	30,144	32,413
ATTORNEY GENERAL	80,645	63,035	17,610	80,645	98,255
AGRICULTURE	1,566	1,584	(18)	1,566	1,548
INSURANCE	153,068	63,353	89,715	153,068	242,783
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	43,846	133,990	(90,144)	43,846	(46,298)
EDUCATION	115,486	90,911	24,575	115,486	140,061
HIGHER ED	53,241	17,105	36,136	53,241	89,377
HEALTH	43,846	33,577	10,269	43,846	54,115
HIGHWAYS	212,574	171,051	41,523	212,574	254,097
LABOR	118,618	89,960	28,658	118,618	147,276
MENTAL HEALTH	---	316	(316)	---	(316)
NATURAL RESOURCES	126,448	95,979	30,469	126,448	156,917
PUBLIC SAFETY	63,811	66,520	(2,709)	63,811	61,102
SOCIAL SERVICES	147,588	104,849	42,739	147,588	190,327
CORRECTIONS	---	---	---	---	---
	-----	-----	-----	-----	-----
TOTAL	1,400,714	1,122,286	278,428	1,400,714	1,679,142
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

REVENUE CASHIER	2020 CARRY-FORWARD	2018 ACTUAL	CARRY-FORWARD ADJUSTMENT	2020 ACTUAL	FIXED FY 22
LEGISLATURE	1,007	869	138	1,007	1,145
JUDICIARY	6,079	5,352	727	6,079	6,806
GOVERNOR	499	160	339	499	838
LT GOVERNOR	68	13	55	68	123
AUDITOR	175	161	14	175	189
ATTORNEY GENERAL	422	379	43	422	465
AGRICULTURE	307	209	98	307	405
INSURANCE	30	3	27	30	57
CONSERVATION	3,000	2,371	629	3,000	3,629
ECONOMIC DEVELOPMENT	583	339	244	583	827
EDUCATION	88,182	74,680	13,502	88,182	101,684
HIGHER ED	21,936	19,588	2,348	21,936	24,284
HEALTH	9,855	9,180	675	9,855	10,530
HIGHWAYS	12,646	9,372	3,274	12,646	15,920
LABOR	149	257	(108)	149	41
MENTAL HEALTH	24,162	19,589	4,573	24,162	28,735
NATURAL RESOURCES	3,229	2,428	801	3,229	4,030
PUBLIC SAFETY	14,666	10,218	4,448	14,666	19,114
SOCIAL SERVICES	48,326	44,389	3,937	48,326	52,263
CORRECTIONS	17,964	15,936	2,028	17,964	19,992
	-----	-----	-----	-----	-----
TOTAL	253,285	215,493	37,792	253,285	291,077
	=====	=====	=====	=====	=====

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA .....	A.001
BUILDING DEPRECIATION	
Nature and Extent of Services .....	1
Total Costs to be Allocated .....	1.2
Costs to be Allocated by Activity (Cost Pool) .....	1.3
Detail Activity Allocation - Ag Feed/Seed Lab .....	1.4.1
Detail Activity Allocation - Broadway .....	1.4.2
Detail Activity Allocation - Capitol .....	1.4.3
Detail Activity Allocation - D & C Warehouse .....	1.4.4
Detail Activity Allocation - DEQ Lab .....	1.4.5
Detail Activity Allocation - Health Lab .....	1.4.6
Detail Activity Allocation - Fletcher Daniels .....	1.4.7
Detail Activity Allocation - Howerton .....	1.4.8
Detail Activity Allocation - Jefferson. ....	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ..	1.4.10
Detail Activity Allocation - Lewis & Clark .....	1.4.11
Detail Activity Allocation - Mill Creek .....	1.4.12
Detail Activity Allocation - Mo. Blvd .....	1.4.13
Detail Activity Allocation - National Guard Complex .....	1.4.14
Detail Activity Allocation - Penrose Family Center .....	1.4.15
Detail Activity Allocation - Professional Registration .....	1.4.16
Detail Activity Allocation - Springfield .....	1.4.17
Detail Activity Allocation - St. Joseph .....	1.4.18
Detail Activity Allocation - Supreme Court .....	1.4.19
Detail Activity Allocation - Truman .....	1.4.20
Detail Activity Allocation - Wainwright .....	1.4.21
Cost Allocation Summary .....	1.5
EQUIPMENT DEPRECIATION	
Nature and Extent of Services .....	2
Total Costs to be Allocated .....	2.2
Costs to be Allocated by Activity (Cost Pool) .....	2.3
Detail Activity Allocation - Equipment Depreciation .....	2.4.1
Cost Allocation Summary .....	2.5
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services .....	3
Total Costs to be Allocated .....	3.2
Costs to be Allocated by Activity (Cost Pool) .....	3.3
Detail Activity Allocation - Retirement/Group Insurance .....	3.4.1
Cost Allocation Summary .....	3.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
OASDHI	
Nature and Extent of Services .....	4
Total Costs to be Allocated .....	4.2
Costs to be Allocated by Activity (Cost Pool) .....	4.3
Detail Activity Allocation - OASDHI .....	4.4.1
Cost Allocation Summary .....	4.5
BUILDING RENTAL	
Nature and Extent of Services .....	5
Total Costs to be Allocated .....	5.2
Costs to be Allocated by Activity (Cost Pool) .....	5.3
Detail Activity Allocation - Building Rental .....	5.4.1
Cost Allocation Summary .....	5.5
WORKERS' COMPENSATION	
Nature and Extent of Services .....	6
Total Costs to be Allocated .....	6.2
Costs to be Allocated by Activity (Cost Pool) .....	6.3
Detail Activity Allocation - Workers' Compensation .....	6.4.1
Cost Allocation Summary .....	6.5
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services .....	7
Total Costs to be Allocated .....	7.2
Costs to be Allocated by Activity (Cost Pool) .....	7.3
Detail Activity Allocation - Unemployment Compensation .....	7.4.1
Cost Allocation Summary .....	7.5
INSURANCE	
Nature and Extent of Services .....	8
Total Costs to be Allocated .....	8.2
Costs to be Allocated by Activity (Cost Pool) .....	8.3
Detail Activity Allocation - Auto Claim .....	8.4.1
Detail Activity Allocation - Aircraft Liability .....	8.4.2
Detail Activity Allocation - Surety Bonds .....	8.4.3
Detail Activity Allocation - Specific Bonds .....	8.4.4
Cost Allocation Summary .....	8.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services .....	9
Total Costs to be Allocated .....	9.2
Costs to be Allocated by Activity (Cost Pool) .....	9.3
Detail Activity Allocation - Departmental .....	9.4.1
Detail Activity Allocation - Census 2020 .....	9.4.2
Detail Activity Allocation - General Government .....	9.4.3
Cost Allocation Summary .....	9.5



STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services .....	10
Total Costs to be Allocated .....	10.2
Costs to be Allocated by Activity (Cost Pool) .....	10.3
Detail Activity Allocation - Section II .....	10.4.1
Cost Allocation Summary .....	10.5
BUDGET AND PLANNING	
Nature and Extent of Services .....	11
Total Costs to be Allocated .....	11.2
Costs to be Allocated by Activity (Cost Pool) .....	11.3
Detail Activity Allocation - Budget & Planning .....	11.4.1
Detail Activity Allocation - Census 2020 .....	11.4.2
Detail Activity Allocation - General Government .....	11.4.3
Cost Allocation Summary .....	11.5
ACCOUNTING	
Nature and Extent of Services .....	12
Total Costs to be Allocated .....	12.2
Costs to be Allocated by Activity (Cost Pool) .....	12.3
Detail Activity Allocation - Payroll .....	12.4.1
Detail Activity Allocation - Accounting .....	12.4.2
Detail Activity Allocation - General Government .....	12.4.3
Cost Allocation Summary .....	12.5
FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services .....	13
Total Costs to be Allocated .....	13.2
Costs to be Allocated by Activity (Cost Pool) .....	13.3
Detail Activity Allocation - Section II .....	13.4.1
Cost Allocation Summary .....	13.5
PERSONNEL	
Nature and Extent of Services .....	14
Total Costs to be Allocated .....	14.2
Costs to be Allocated by Activity (Cost Pool) .....	14.3
Detail Activity Allocation - Personnel Services .....	14.4.1
Detail Activity Allocation - HR Call Center .....	14.4.2
Detail Activity Allocation - Section II .....	14.4.3
Cost Allocation Summary .....	14.5
PURCHASING	
Nature and Extent of Services .....	15
Total Costs to be Allocated .....	15.2
Costs to be Allocated by Activity (Cost Pool) .....	15.3
Detail Activity Allocation - Operating .....	15.4.1
Cost Allocation Summary .....	15.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services .....	16
Total Costs to be Allocated .....	16.2
Costs to be Allocated by Activity (Cost Pool) .....	16.3
Detail Activity Allocation - Risk Management .....	16.4.1
Detail Activity Allocation - Section II .....	16.4.2
Detail Activity Allocation - Surplus Property.....	16.4.3
Cost Allocation Summary .....	16.5
TREASURER	
Nature and Extent of Services .....	17
Total Costs to be Allocated .....	17.2
Costs to be Allocated by Activity (Cost Pool).....	17.3
Detail Activity Allocation - Disbursements .....	17.4.1
Detail Activity Allocation - General Government .....	17.4.2
Cost Allocation Summary .....	17.5
SECRETARY OF STATE	
Nature and Extent of Services .....	18
Total Costs to be Allocated .....	18.2
Costs to be Allocated by Activity (Cost Pool) .....	18.3
Detail Activity Allocation - Records Management .....	18.4.1
Detail Activity Allocation - General Government .....	18.4.2
Cost Allocation Summary .....	18.5
SECURITY	
Nature and Extent of Services .....	19
Total Costs to be Allocated .....	19.2
Costs to be Allocated by Activity (Cost Pool) .....	19.3
Detail Activity Allocation - Security .....	19.4.1
Cost Allocation Summary .....	19.5
REVENUE	
Nature and Extent of Services .....	20
Total Costs to be Allocated .....	20.2
Costs to be Allocated by Activity (Cost Pool) .....	20.3
Detail Activity Allocation - Cashier .....	20.4.1
Detail Activity Allocation - General Government .....	20.4.2
Cost Allocation Summary .....	20.5

MAXIMUS  
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	640,475	0	0	0	0	2,589	0
JUDICIARY	114,288	0	0	0	0	1,142,246	0
GOVERNOR	49,257	0	0	0	0	52,730	0
LT. GOVERNOR	11,757	0	0	0	0	0	0
AUDITOR	72,109	0	0	0	0	0	0
ATTORNEY GENERAL	205,824	0	0	0	0	12,113	0
AGRICULTURE	140,770	0	0	0	0	48,376	0
INSURANCE	308,119	0	0	0	0	121,454	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	118,130	0	0	0	0	53,833	0
EDUCATION	176,042	0	0	0	0	873,840	0
HIGHER EDUCATION	119,009	0	0	0	0	2,061	0
HEALTH	914,885	0	0	0	0	322,808	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,366	0	0	0	0	111,126	0
MENTAL HEALTH	83,650	0	0	0	0	9,205,867	0
NATURAL RESOURCES	514,099	0	0	0	0	337,115	0
PUBLIC SAFETY	277,338	0	0	0	0	1,747,208	0
SOCIAL SERVICES	854,433	0	0	0	0	2,737,251	0
CORRECTIONS	155,023	0	0	0	0	13,537,942	0
ALL OTHER	324,063	0	0	0	249,494	2,318,827	0
SubTotal	5,211,637	0	0	0	249,494	32,627,386	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,211,637	0	0	0	249,494	32,627,386	0



MAXIMUS  
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	421	0	0	0	39,552	0	57,674
JUDICIARY	2,606	0	0	35,446	246,460	0	356,763
GOVERNOR	21	0	0	63,347	2,750	0	2,835
LT. GOVERNOR	10	0	0	8,479	3,506	0	1,329
AUDITOR	74	0	0	5,274	5,834	0	10,100
ATTORNEY GENERAL	236	0	0	7,149	29,023	0	31,627
AGRICULTURE	335	0	0	56,248	60,627	0	36,855
INSURANCE	869	0	0	89,278	40,291	0	79,290
CONSERVATION	1,159	0	0	12,867	155,638	0	158,669
ECONOMIC DEVELOPMENT	241	0	0	79,616	18,429	0	32,957
EDUCATION	1,760	0	0	126,300	594,888	0	217,407
HIGHER EDUCATION	919	0	0	75,722	34,419	0	23,122
HEALTH	1,539	0	0	75,919	211,847	0	161,239
HIGHWAYS	3,537	0	0	41,311	516,767	0	484,336
LABOR	414	0	0	60,636	465,950	0	56,700
MENTAL HEALTH	5,199	0	0	71,827	364,753	0	701,477
NATURAL RESOURCES	1,240	0	0	59,601	134,286	0	162,656
PUBLIC SAFETY	51,561	0	0	130,639	399,940	0	488,234
SOCIAL SERVICES	5,785	0	0	227,263	519,083	0	572,751
CORRECTIONS	6,778	0	0	67,193	349,456	0	869,005
ALL OTHER	5,957	978,847	226,773,883	1,354,652	90,596	102,507,113	852,091
SubTotal	90,661	978,847	226,773,883	2,648,767	4,284,095	102,507,113	5,357,117
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	90,661	978,847	226,773,883	2,648,767	4,284,095	102,507,113	5,357,117

MAXIMUS  
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	13,363	2,058	14,655	168,336	1,007	940,130
JUDICIARY	0	82,659	12,724	792,337	27,795	6,079	2,819,403
GOVERNOR	54	657	122	1,217	10,961	499	184,450
LT. GOVERNOR	126	308	112	81	2,741	68	28,517
AUDITOR	1,786	2,340	342	18,022	30,144	175	146,200
ATTORNEY GENERAL	6,223	7,328	1,332	1,045,976	80,645	422	1,427,898
AGRICULTURE	11,872	8,539	2,252	10,464	1,566	307	378,211
INSURANCE	8,960	18,371	2,230	139,494	153,068	30	961,454
CONSERVATION	78,529	36,763	6,810	4,800	0	3,000	458,235
ECONOMIC DEVELOPMENT	41,040	7,636	891	40,950	43,846	583	438,152
EDUCATION	305,942	50,371	17,570	54,105	115,486	88,182	2,621,893
HIGHER EDUCATION	30,227	5,357	1,309	41,505	53,241	21,936	408,827
HEALTH	312,612	37,358	8,247	188,448	43,846	9,855	2,288,603
HIGHWAYS	0	112,216	21,832	15,521	212,574	12,646	1,420,740
LABOR	5,344	13,137	12,244	239,498	118,618	149	1,216,182
MENTAL HEALTH	154,307	162,526	21,436	276,014	0	24,162	11,071,218
NATURAL RESOURCES	22,254	37,686	6,239	184,595	126,448	3,229	1,589,448
PUBLIC SAFETY	198,772	113,120	18,749	318,547	63,811	14,666	3,822,585
SOCIAL SERVICES	1,124,756	132,702	60,727	1,048,397	147,588	48,326	7,479,062
CORRECTIONS	701,753	201,342	25,971	1,199,516	0	17,964	17,131,943
ALL OTHER	493	18,107,498	5,358,649	40,196,182	7,829	501,504,165	900,630,339
SubTotal	3,005,050	19,151,277	5,581,846	45,830,324	1,408,543	501,757,450	957,463,490
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	3,005,050	19,151,277	5,581,846	45,830,324	1,408,543	501,757,450	957,463,490



MAXIMUS  
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	940,130	0	940,130
JUDICIARY	0	2,819,403	0	2,819,403
GOVERNOR	0	184,450	0	184,450
LT. GOVERNOR	0	28,517	0	28,517
AUDITOR	0	146,200	0	146,200
ATTORNEY GENERAL	0	1,427,898	0	1,427,898
AGRICULTURE	0	378,211	0	378,211
INSURANCE	0	961,454	0	961,454
CONSERVATION	0	458,235	0	458,235
ECONOMIC DEVELOPMENT	0	438,152	0	438,152
EDUCATION	0	2,621,893	0	2,621,893
HIGHER EDUCATION	0	408,827	0	408,827
HEALTH	0	2,288,603	0	2,288,603
HIGHWAYS	0	1,420,740	0	1,420,740
LABOR	0	1,216,182	0	1,216,182
MENTAL HEALTH	0	11,071,218	0	11,071,218
NATURAL RESOURCES	0	1,589,448	0	1,589,448
PUBLIC SAFETY	0	3,822,585	0	3,822,585
SOCIAL SERVICES	0	7,479,062	0	7,479,062
CORRECTIONS	0	17,131,943	0	17,131,943
ALL OTHER	0	900,630,339	0	900,630,339
SubTotal	0	957,463,490	0	957,463,490
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	957,463,490	0	957,463,490



SCHEDULE 1  
FISCAL 2020

STATE OF MISSOURI  
BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2020 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2020 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	34,271,520
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	13,821,607
Howerton	5,454,123
Jefferson	12,325,541
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,964,601
Mill Creek	8,310,369
Missouri Boulevard	2,976,076
National Guard Complex	4,494,615
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,356,090
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,566,403
Wainwright	22,217,892

**SCHEDULE 1**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**BUILDING DEPRECIATION (Continued)**  
**NATURE AND EXTENT OF SERVICES**

Depreciation expense for fiscal year 2020 was calculated using the straight-line method of depreciation over a useful life of 40 years. Square footage allocations were obtained from the Division of Facilities Management, Design and Construction, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.



**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,301,090			7,301,090
Total Allocated Additions:			0	0
Total To Be Allocated:	7,301,090	0		7,301,090

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,301,090	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,301,090	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,301,090	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,301,090	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,301,090	0	52,100	193,495	856,788

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	308,139	484,151	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	308,139	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	308,139	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	308,139	484,151	549,115	207,759	74,402
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	308,139	484,151	549,115	207,759	74,402

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	112,365	193,924	60,498	158,903	123,842
Departmental Totals					
Total Expenditures	112,365	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	112,365	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	112,365	193,924	60,498	158,903	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	112,365	193,924	60,498	158,903	123,842

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,814,160	555,447
Departmental Totals			
Total Expenditures	152,456	1,814,160	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,814,160	555,447
Allocation Step 1			
1st Allocation	152,456	1,814,160	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,814,160	555,447

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building  
Allocation Source: Facilites Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,159	1.2005	2,323		2,323		2,323
ATTORNEY GENERAL	66,704	69.0940	133,693		133,693		133,693
SOCIAL SERVICES	28,678	29.7055	57,479		57,479		57,479
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	100.0000	193,495		193,495		193,495

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7836	6,714		6,714		6,714
BUDGET AND PLANNING	6,410	2.7224	23,325		23,325		23,325
FACILITIES MANAG., DESIGN & CONST	33,430	14.1981	121,648		121,648		121,648
TREASURER	1,941	0.8244	7,063		7,063		7,063
SECRETARY OF STATE	1,586	0.6736	5,771		5,771		5,771
SECURITY	253	0.1075	921		921		921
LEGISLATURE	176,009	74.7530	640,475		640,475		640,475
GOVERNOR	8,975	3.8118	32,659		32,659		32,659
LT. GOVERNOR	3,231	1.3722	11,757		11,757		11,757
AUDITOR	1,202	0.5105	4,374		4,374		4,374
NATURAL RESOURCES	572	0.2429	2,081		2,081		2,081
SubTotal	235,454	100.0000	856,788		856,788		856,788
Total	235,454	100.0000	856,788		856,788		856,788

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	4,993	100.0000	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	1,891	1.3980	4,831		4,831		4,831
SECRETARY OF STATE	1,018	0.7526	2,601		2,601		2,601
REVENUE	10,177	7.5239	25,998		25,998		25,998
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	3,723	2.7524	9,511		9,511		9,511
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	12,140	8.9751	31,013		31,013		31,013
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	3,441	2.5439	8,790		8,790		8,790
SOCIAL SERVICES	76,308	56.4147	194,935		194,935		194,935
CORRECTIONS	6,454	4.7714	16,487		16,487		16,487
ALL OTHER	5,713	4.2236	14,594		14,594		14,594
SubTotal	135,263	100.0000	345,540		345,540		345,540
Total	135,263	100.0000	345,540		345,540		345,540

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,305	2.3209	7,151		7,151		7,151
GENERAL SERVICES	1,469	0.7919	2,440		2,440		2,440
GOVERNOR	784	0.4227	1,302		1,302		1,302
EDUCATION	88,073	47.4808	146,308		146,308		146,308
HIGHER EDUCATION	753	0.4059	1,251		1,251		1,251
PUBLIC SAFETY	23,871	12.8690	39,654		39,654		39,654
SOCIAL SERVICES	55,407	29.8703	92,042		92,042		92,042
ALL OTHER	10,830	5.8385	17,991		17,991		17,991
SubTotal	185,492	100.0000	308,139		308,139		308,139
Total	185,492	100.0000	308,139		308,139		308,139

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING DEPRECIATION

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,221	100.0000	484,151		484,151		484,151
SubTotal	131,221	100.0000	484,151		484,151		484,151
Total	131,221	100.0000	484,151		484,151		484,151

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4166	441,579		441,579		441,579
PUBLIC SAFETY	15,905	19.1735	105,285		105,285		105,285
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	100.0000	549,115		549,115		549,115

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,000	1.8558	1,381		1,381		1,381
REVENUE	19,473	36.1381	26,887		26,887		26,887
AGRICULTURE	33,412	62.0061	46,134		46,134		46,134
SubTotal	53,885	100.0000	74,402		74,402		74,402
Total	53,885	100.0000	74,402		74,402		74,402

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	120,244	100.0000	112,365		112,365		112,365
SubTotal	120,244	100.0000	112,365		112,365		112,365
Total	120,244	100.0000	112,365		112,365		112,365

Allocation Basis: Square Footage of Building  
Allocation Source: Department of Public Safety Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	2,716	2.8821	5,589		5,589		5,589
ALL OTHER	91,521	97.1179	188,335		188,335		188,335
SubTotal	94,237	100.0000	193,924		193,924		193,924
Total	94,237	100.0000	193,924		193,924		193,924

Allocation Basis: Square Footage of Building  
Allocation Source: Department of Social Services Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,627	100.0000	60,498		60,498		60,498
SubTotal	27,627	100.0000	60,498		60,498		60,498
Total	27,627	100.0000	60,498		60,498		60,498

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,057	6.0789	9,660		9,660		9,660
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0996	12,871		12,871		12,871
GOVERNOR	741	0.8907	1,415		1,415		1,415
AUDITOR	1,784	2.1445	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0849	9,669		9,669		9,669
HEALTH	13,051	15.6884	24,929		24,929		24,929
PUBLIC SAFETY	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	47,556	57.1663	90,838		90,838		90,838
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILTIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,760		53,760		53,760
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,655	4.9415	6,120		6,120		6,120
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	114,288		114,288		114,288
ATTORNEY GENERAL	11,780	25.0356	38,168		38,168		38,168
SubTotal	47,053	100.0000	152,456		152,456		152,456
Total	47,053	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	517	0.0998	1,810		1,810		1,810
INFORMATION TECHNOLOGY	98,253	18.9603	343,970		343,970		343,970
ACCOUNTING	14,844	2.8645	51,967		51,967		51,967
FACILITIES MANAG., DESIGN & CONST	19,604	3.7831	68,631		68,631		68,631
PERSONNEL	20,978	4.0482	73,441		73,441		73,441
PURCHASING	11,537	2.2263	40,389		40,389		40,389
GENERAL SERVICES	10,722	2.0691	37,536		37,536		37,536
TREASURER	18,386	3.5480	64,367		64,367		64,367
SECURITY	906	0.1748	3,172		3,172		3,172
REVENUE	174,482	33.6705	610,838		610,838		610,838
AUDITOR	14,410	2.7808	50,447		50,447		50,447
INSURANCE	53,291	10.2838	186,564		186,564		186,564
ECONOMIC DEVELOPMENT	33,743	6.5115	118,130		118,130		118,130
HIGHER EDUCATION	33,637	6.4911	117,758		117,758		117,758
SOCIAL SERVICES	4,343	0.8381	15,204		15,204		15,204
ALL OTHER	8,551	1.6501	29,936		29,936		29,936
SubTotal	518,204	100.0000	1,814,160		1,814,160		1,814,160
Total	518,204	100.0000	1,814,160		1,814,160		1,814,160

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6400	14,664		14,664		14,664
FACILITIES MANAG., DESIGN & CONST	1,672	1.1712	6,505		6,505		6,505
REVENUE	3,225	2.2590	12,547		12,547		12,547
GOVERNOR	1,975	1.3834	7,684		7,684		7,684
AUDITOR	1,123	0.7866	4,369		4,369		4,369
INSURANCE	7,722	5.4089	30,044		30,044		30,044
LABOR	32,267	22.6016	125,540		125,540		125,540
MENTAL HEALTH	20,066	14.0554	78,070		78,070		78,070
PUBLIC SAFETY	181	0.1268	704		704		704
SOCIAL SERVICES	53,521	37.4891	208,233		208,233		208,233
ALL OTHER	17,243	12.0780	67,087		67,087		67,087
SubTotal	142,764	100.0000	555,447		555,447		555,447
Total	142,764	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	8,524	0	0	6,714	0	0	0
INFORMATION	361,735	0	0	0	0	0	0
BUDGET AND PLANNING	23,325	0	0	23,325	0	0	0
ACCOUNTING	51,967	0	0	0	0	0	0
FACILITIES MANAG.,	230,177	0	2,323	121,648	3,443	0	0
PERSONNEL	73,441	0	0	0	0	0	0
PURCHASING	40,389	0	0	0	0	0	0
GENERAL SERVICES	39,976	0	0	0	0	0	0
TREASURER	71,430	0	0	7,063	0	0	0
SECRETARY OF STATE	495,255	0	0	5,771	0	0	0
SECURITY	4,093	0	0	921	0	0	0
REVENUE	689,141	0	0	0	0	0	0
LEGISLATURE	640,475	0	0	640,475	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	49,257	0	0	32,659	0	0	0
LT. GOVERNOR	11,757	0	0	11,757	0	0	0
AUDITOR	72,109	0	0	4,374	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,770	52,100	0	0	0	0	42,536
INSURANCE	308,119	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	118,130	0	0	0	0	0	0
EDUCATION	176,042	0	0	0	0	0	0
HIGHER EDUCATION	119,009	0	0	0	0	0	0
HEALTH	914,885	0	0	0	0	0	805,235
LABOR	132,366	0	0	0	0	0	0
MENTAL HEALTH	83,650	0	0	0	0	0	0
NATURAL RESOURCES	514,099	0	0	2,081	0	70,439	0
PUBLIC SAFETY	277,338	0	0	0	0	0	0
SOCIAL SERVICES	854,433	0	57,479	0	0	0	0
CORRECTIONS	155,023	0	0	0	0	0	0
ALL OTHER	324,063	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	7,301,090	52,100	193,495	856,788	3,443	70,439	847,771



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	2,251	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,831	0	7,151	0	0	0	1,381
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,440	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,601	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	25,998	0	0	0	0	0	26,887
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,197	0	1,302	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	9,511	0	0	0	0	0	0
ATTORNEY GENERAL	24,294	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	46,134
INSURANCE	31,013	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	6,289	0	146,308	0	0	11,524	0
HIGHER EDUCATION	0	0	1,251	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,579	0	0
PUBLIC SAFETY	8,790	0	39,654	0	105,285	0	0
SOCIAL SERVICES	194,935	136,353	92,042	0	0	0	0
CORRECTIONS	16,487	0	0	0	0	120,425	0
ALL OTHER	14,594	0	17,991	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Total	345,540	136,353	308,139	484,151	549,115	207,759	74,402



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	1,810
INFORMATION	0	0	0	0	850	0	343,970
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,967
FACILITIES MANAG.,	0	0	0	9,660	4,604	0	68,631
PERSONNEL	0	0	0	0	0	0	73,441
PURCHASING	0	0	0	0	0	0	40,389
GENERAL SERVICES	0	0	0	0	0	0	37,536
TREASURER	0	0	0	0	0	0	64,367
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,172
REVENUE	0	0	0	12,871	0	0	610,838
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,447
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	186,564
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	118,130
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	117,758
HEALTH	0	0	0	24,929	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	112,365	0	0	3,381	7,159	0	0
SOCIAL SERVICES	0	5,589	0	90,838	53,760	0	15,204
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	188,335	0	0	6,120	0	29,936
Direct Billed	0	0	0	0	0	0	0





**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Total	112,365	193,924	60,498	158,903	123,842	152,456	1,814,160



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	14,664
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,505
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,547
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	7,684
LT. GOVERNOR	0
AUDITOR	4,369
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,044
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,540
MENTAL HEALTH	78,070
NATURAL RESOURCES	0
PUBLIC SAFETY	704
SOCIAL SERVICES	208,233
CORRECTIONS	0
ALL OTHER	67,087
Direct Billed	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	WAINRIGHT
Total	<u>555,447</u>



**SCHEDULE 2**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**EQUIPMENT DEPRECIATION**  
**NATURE AND EXTENT OF SERVICES**

A depreciation expense charge was used for equipment which is used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2020 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,320,740			2,320,740
Total Allocated Additions:			0	0
Total To Be Allocated:	2,320,740	0		2,320,740

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,320,740	0	2,320,740
Departmental Totals			
Total Expenditures	2,320,740	0	2,320,740
Deductions			
Total Deductions	0	0	0
Functional Cost	2,320,740	0	2,320,740
Allocation Step 1			
1st Allocation	2,320,740	0	2,320,740
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,320,740	0	2,320,740

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,751	0.1185	2,751		2,751		2,751
INFORMATION TECHNOLOGY	2,275,956	98.0703	2,275,956		2,275,956		2,275,956
ACCOUNTING	2,211	0.0953	2,211		2,211		2,211
FACILITIES MANAG., DESIGN & CONST	2,632	0.1134	2,632		2,632		2,632
PURCHASING	465	0.0200	465		465		465
GENERAL SERVICES	36,725	1.5825	36,725		36,725		36,725
SubTotal	2,320,740	100.0000	2,320,740		2,320,740		2,320,740
Total	2,320,740	100.0000	2,320,740		2,320,740		2,320,740

Allocation Basis: Equipment Inventory  
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
COMM. OF ADMIN.	2,751	2,751
INFORMATION	2,275,956	2,275,956
ACCOUNTING	2,211	2,211
FACILTIES MANAG.,	2,632	2,632
PURCHASING	465	465
GENERAL SERVICES	36,725	36,725
Direct Billed	0	0
Total	<u>2,320,740</u>	<u>2,320,740</u>





**SCHEDULE 3**  
**FISCAL 2020**

**STATE OF MISSOURI**

**RETIREMENT/GROUP INSURANCE**

**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System, Group Health Insurance Fund, and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department RETIREMENT/GROUP INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	71,034,912			71,034,912
Total Allocated Additions:			0	0
Total To Be Allocated:	71,034,912	0		71,034,912

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
Retirement/Group Insurance	893,263,850	0	893,263,850
Non-Central Service Costs	( 822,228,938)	0	( 822,228,938)
<b>Departmental Totals</b>			
Total Expenditures	71,034,912	0	71,034,912
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	71,034,912	0	71,034,912
<b>Allocation Step 1</b>			
1st Allocation	71,034,912	0	71,034,912
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	71,034,912	0	71,034,912

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RETIREMENT/GROUP INSURANCE**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	453,945	0.6390	453,945		453,945		453,945
INFORMATION TECHNOLOGY	22,788,125	32.0802	22,788,125		22,788,125		22,788,125
BUDGET AND PLANNING	793,326	1.1168	793,326		793,326		793,326
ACCOUNTING	1,481,202	2.0852	1,481,202		1,481,202		1,481,202
FACILITIES MANAG., DESIGN & CONST	10,036,028	14.1283	10,036,028		10,036,028		10,036,028
PERSONNEL	1,181,536	1.6633	1,181,536		1,181,536		1,181,536
PURCHASING	951,199	1.3391	951,199		951,199		951,199
GENERAL SERVICES	2,186,223	3.0777	2,186,223		2,186,223		2,186,223
TREASURER	1,084,241	1.5263	1,084,241		1,084,241		1,084,241
SECRETARY OF STATE	4,716,841	6.6402	4,716,841		4,716,841		4,716,841
SECURITY	736,640	1.0370	736,640		736,640		736,640
REVENUE	24,625,606	34.6669	24,625,606		24,625,606		24,625,606
SubTotal	71,034,912	100.0000	71,034,912		71,034,912		71,034,912
Total	71,034,912	100.0000	71,034,912		71,034,912		71,034,912

Allocation Basis: Retirement/Group Insurance for Central Service Agencies  
Allocation Source: HR Access Query for Fiscal Year 2020

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department RETIREMENT/GROUP INSURANCE**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	453,945	453,945
INFORMATION	22,788,125	22,788,125
BUDGET AND PLANNING	793,326	793,326
ACCOUNTING	1,481,202	1,481,202
FACILTIES MANAG.,	10,036,028	10,036,028
PERSONNEL	1,181,536	1,181,536
PURCHASING	951,199	951,199
GENERAL SERVICES	2,186,223	2,186,223
TREASURER	1,084,241	1,084,241
SECRETARY OF STATE	4,716,841	4,716,841
SECURITY	736,640	736,640
REVENUE	24,625,606	24,625,606
Direct Billed	0	0
Total	<u>71,034,912</u>	<u>71,034,912</u>



**SCHEDULE 4**  
**FISCAL 2020**

**STATE OF MISSOURI**

**OASDHI**

**NATURE AND EXTENT OF SERVICES**

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department OASDHI**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,397,975			10,397,975
Total Allocated Additions:			0	0
Total To Be Allocated:	10,397,975	0		10,397,975

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department OASDHI**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
OASDHI Payments	155,702,137	0	155,702,137
Non-Central Service Costs	( 145,304,162)	0	( 145,304,162)
<b>Departmental Totals</b>			
Total Expenditures	10,397,975	0	10,397,975
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	10,397,975	0	10,397,975
<b>Allocation Step 1</b>			
1st Allocation	10,397,975	0	10,397,975
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	10,397,975	0	10,397,975



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department OASDHI**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	81,355	0.7824	81,355		81,355		81,355
INFORMATION TECHNOLOGY	3,637,472	34.9825	3,637,472		3,637,472		3,637,472
BUDGET AND PLANNING	126,756	1.2190	126,756		126,756		126,756
ACCOUNTING	206,879	1.9896	206,879		206,879		206,879
FACILITIES MANAG., DESIGN & CONST	1,429,660	13.7494	1,429,660		1,429,660		1,429,660
PERSONNEL	188,921	1.8169	188,921		188,921		188,921
PURCHASING	148,057	1.4239	148,057		148,057		148,057
GENERAL SERVICES	291,684	2.8052	291,684		291,684		291,684
TREASURER	162,854	1.5662	162,854		162,854		162,854
SECRETARY OF STATE	666,353	6.4085	666,353		666,353		666,353
SECURITY	106,752	1.0267	106,752		106,752		106,752
REVENUE	3,351,232	32.2297	3,351,232		3,351,232		3,351,232
SubTotal	10,397,975	100.0000	10,397,975		10,397,975		10,397,975
Total	10,397,975	100.0000	10,397,975		10,397,975		10,397,975

Allocation Basis: OASDHI Payments for Central Service Agencies  
Allocation Source: HR Access Query for Fiscal Year 2020

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department OASDHI**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,355	81,355
INFORMATION	3,637,472	3,637,472
BUDGET AND PLANNING	126,756	126,756
ACCOUNTING	206,879	206,879
FACILITIES MANAG.,	1,429,660	1,429,660
PERSONNEL	188,921	188,921
PURCHASING	148,057	148,057
GENERAL SERVICES	291,684	291,684
TREASURER	162,854	162,854
SECRETARY OF STATE	666,353	666,353
SECURITY	106,752	106,752
REVENUE	3,351,232	3,351,232
Direct Billed	0	0
Total	<u>10,397,975</u>	<u>10,397,975</u>



**SCHEDULE 5**  
**FISCAL 2020**

**STATE OF MISSOURI**

**BUILDING RENTAL**

**NATURE AND EXTENT OF SERVICES**

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2020 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING RENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,082,850			8,082,850
Total Allocated Additions:			0	0
Total To Be Allocated:	8,082,850	0		8,082,850

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING RENTAL**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
<hr/>			
Total Expenditures	101,950,088	0	101,950,088
Non-Central Service Costs	( 92,438,302)	0	( 92,438,302)
Section II Costs	( 1,428,936)	0	( 1,428,936)
<b>Departmental Totals</b>			
<hr/>			
Total Expenditures	8,082,850	0	8,082,850
<b>Deductions</b>			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,082,850	0	8,082,850
<b>Allocation Step 1</b>			
<hr/>			
1st Allocation	8,082,850	0	8,082,850
<b>Allocation Step 2</b>			
<hr/>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
<hr/>			
Total Allocated	8,082,850	0	8,082,850

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING RENTAL**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	48,519	0.6003	48,519		48,519		48,519
INFORMATION TECHNOLOGY	1,161,715	14.3726	1,161,715		1,161,715		1,161,715
BUDGET AND PLANNING	78,673	0.9733	78,673		78,673		78,673
ACCOUNTING	149,605	1.8509	149,605		149,605		149,605
FACILITIES MANAG., DESIGN & CONST	1,444,311	17.8688	1,444,311		1,444,311		1,444,311
PERSONNEL	265,094	3.2797	265,094		265,094		265,094
PURCHASING	102,060	1.2627	102,060		102,060		102,060
GENERAL SERVICES	244,938	3.0303	244,938		244,938		244,938
TREASURER	188,565	2.3329	188,565		188,565		188,565
SECRETARY OF STATE	1,562,530	19.3314	1,562,530		1,562,530		1,562,530
REVENUE	2,587,346	32.0104	2,587,346		2,587,346		2,587,346
ALL OTHER	249,494	3.0867	249,494		249,494		249,494
SubTotal	8,082,850	100.0000	8,082,850		8,082,850		8,082,850
Total	8,082,850	100.0000	8,082,850		8,082,850		8,082,850

Allocation Basis: Actual Building Rental Costs by Department  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING RENTAL**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	48,519	48,519
INFORMATION	1,161,715	1,161,715
BUDGET AND PLANNING	78,673	78,673
ACCOUNTING	149,605	149,605
FACILITIES MANAG.,	1,444,311	1,444,311
PERSONNEL	265,094	265,094
PURCHASING	102,060	102,060
GENERAL SERVICES	244,938	244,938
TREASURER	188,565	188,565
SECRETARY OF STATE	1,562,530	1,562,530
REVENUE	2,587,346	2,587,346
ALL OTHER	249,494	249,494
Direct Billed	0	0
Total	8,082,850	8,082,850



**SCHEDULE 6**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**WORKERS' COMPENSATION**  
**NATURE AND EXTENT OF SERVICES**

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.



**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department WORKER'S COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,721,585			33,721,585
Total Allocated Additions:			0	0
Total To Be Allocated:	33,721,585	0		33,721,585

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department WORKER'S COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	33,721,585	0	33,721,585
Departmental Totals			
Total Expenditures	33,721,585	0	33,721,585
Deductions			
Total Deductions	0	0	0
Functional Cost	33,721,585	0	33,721,585
Allocation Step 1			
1st Allocation	33,721,585	0	33,721,585
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,721,585	0	33,721,585

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	205,057	0.6323	213,230		213,230		213,230
ACCOUNTING	1,873	0.0058	1,948		1,948		1,948
FACILTIES MANAG., DESIGN & CONST	518,470	1.5988	539,135		539,135		539,135
PURCHASING	140,621	0.4336	146,226		146,226		146,226
GENERAL SERVICES	13,804	0.0426	14,354		14,354		14,354
SECRETARY OF STATE	22,736	0.0701	23,642		23,642		23,642
REVENUE	149,697	0.4616	155,664		155,664		155,664
LEGISLATURE	2,490	0.0077	2,589		2,589		2,589
JUDICIARY	1,098,464	3.3873	1,142,246		1,142,246		1,142,246
GOVERNOR	50,709	0.1564	52,730		52,730		52,730
ATTORNEY GENERAL	11,649	0.0359	12,113		12,113		12,113
AGRICULTURE	46,522	0.1435	48,376		48,376		48,376
INSURANCE	116,799	0.3602	121,454		121,454		121,454
ECONOMIC DEVELOPMENT	51,770	0.1596	53,833		53,833		53,833
EDUCATION	840,346	2.5913	873,840		873,840		873,840
HIGHER EDUCATION	1,982	0.0061	2,061		2,061		2,061
HEALTH	310,435	0.9573	322,808		322,808		322,808
LABOR	106,867	0.3295	111,126		111,126		111,126
MENTAL HEALTH	8,853,011	27.2996	9,205,867		9,205,867		9,205,867
NATURAL RESOURCES	324,194	0.9997	337,115		337,115		337,115
PUBLIC SAFETY	1,680,238	5.1813	1,747,208		1,747,208		1,747,208
SOCIAL SERVICES	2,632,333	8.1172	2,737,251		2,737,251		2,737,251
CORRECTIONS	13,019,039	40.1462	13,537,942		13,537,942		13,537,942
ALL OTHER	2,229,948	6.8764	2,318,827		2,318,827		2,318,827
SubTotal	32,429,054	100.0000	33,721,585		33,721,585		33,721,585
Total	32,429,054	100.0000	33,721,585		33,721,585		33,721,585

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

Allocation Basis: Worker's Compensation Payments for FY 2020

Allocation Source: FY 2020 CAFR Work Papers

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department WORKER'S COMPENSATION**

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	213,230	213,230
ACCOUNTING	1,948	1,948
FACILITIES MANAG.,	539,135	539,135
PURCHASING	146,226	146,226
GENERAL SERVICES	14,354	14,354
SECRETARY OF STATE	23,642	23,642
REVENUE	155,664	155,664
LEGISLATURE	2,589	2,589
JUDICIARY	1,142,246	1,142,246
GOVERNOR	52,730	52,730
ATTORNEY GENERAL	12,113	12,113
AGRICULTURE	48,376	48,376
INSURANCE	121,454	121,454
ECONOMIC DEVELOPMENT	53,833	53,833
EDUCATION	873,840	873,840
HIGHER EDUCATION	2,061	2,061
HEALTH	322,808	322,808
LABOR	111,126	111,126
MENTAL HEALTH	9,205,867	9,205,867
NATURAL RESOURCES	337,115	337,115
PUBLIC SAFETY	1,747,208	1,747,208
SOCIAL SERVICES	2,737,251	2,737,251
CORRECTIONS	13,537,942	13,537,942
ALL OTHER	2,318,827	2,318,827
Direct Billed	0	0
Total	33,721,585	33,721,585

**SCHEDULE 7**  
**FISCAL 2020**

**STATE OF MISSOURI**

**UNEMPLOYMENT COMPENSATION**

**NATURE AND EXTENT OF SERVICES**

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2020. Only central services department costs have been allocated to avoid duplication of billing.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department UNEMPLOYMENT COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,348			50,348
Total Allocated Additions:			0	0
Total To Be Allocated:	50,348	0		50,348

## MAXIMUS

**Schedule .3 - Costs Allocated By Activity**  
**For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA
<hr/>			
Other Expense & Cost			
-----			
Unemployment Compensation Benefits	1,574,848	0	1,574,848
Non-Central Service Costs	( 1,519,634)	0	( 1,519,634)
Section II Costs	( 4,866)	0	( 4,866)
Departmental Totals			
-----			
Total Expenditures	50,348	0	50,348
Deductions			
-----			
Total Deductions	0	0	0
Functional Cost	50,348	0	50,348
Allocation Step 1			
-----			
1st Allocation	50,348	0	50,348
Allocation Step 2			
-----			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
-----			
Total Allocated	50,348	0	50,348



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department UNEMPLOYMENT COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	13,238	26.2930	13,238		13,238		13,238
FACILTIES MANAG., DESIGN & CONST	26	0.0516	26		26		26
PERSONNEL	6,992	13.8873	6,992		6,992		6,992
SECRETARY OF STATE	2,113	4.1968	2,113		2,113		2,113
REVENUE	27,979	55.5713	27,979		27,979		27,979
SubTotal	50,348	100.0000	50,348		50,348		50,348
Total	50,348	100.0000	50,348		50,348		50,348

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies  
Allocation Source: FY 2020 CAFR Work Papers

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department UNEMPLOYMENT COMPENSATION**

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	13,238	13,238
FACILTIES MANAG.,	26	26
PERSONNEL	6,992	6,992
SECRETARY OF STATE	2,113	2,113
REVENUE	27,979	27,979
Direct Billed	0	0
Total	<u>50,348</u>	<u>50,348</u>



SCHEDULE 8  
FISCAL 2020

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

**Auto Claim.** Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2020.

**Aircraft Liability.** Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

**Surety Bonds.** Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

**Specific Bonds.** Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	121,591			121,591
Total Allocated Additions:			0	0
Total To Be Allocated:	121,591	0		121,591

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
<b>Other Expense &amp; Cost</b>					
Claims Administration Fees	4,924	0	4,924	0	0
Insurance/Bond Premium	116,667	0	0	73,732	39,966
<b>Departmental Totals</b>					
Total Expenditures	121,591	0	4,924	73,732	39,966
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	121,591	0	4,924	73,732	39,966
<b>Allocation Step 1</b>					
1st Allocation	121,591	0	4,924	73,732	39,966
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	121,591	0	4,924	73,732	39,966

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

## SPECIFIC BONDS

Other Expense & Cost		
-----		
Claims Administration Fees	0	
Insurance/Bond Premium	2,969	
Departmental Totals		
-----		
Total Expenditures	2,969	
Deductions		
-----		
Total Deductions	0	
Functional Cost	2,969	
Allocation Step 1		
-----		
1st Allocation	2,969	
Allocation Step 2		
-----		
2nd Allocation	0	
Total For 12 INSURANCE		
-----		
Total Allocated	2,969	

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	9,673	2.1156	104		104		104
GENERAL SERVICES	15,535	3.3976	167		167		167
TREASURER	782	0.1710	8		8		8
REVENUE	44,794	9.7968	482		482		482
ATTORNEY GENERAL	480	0.1050	5		5		5
AGRICULTURE	6,148	1.3446	66		66		66
EDUCATION	15,936	3.4853	172		172		172
HIGHER EDUCATION	69,650	15.2329	750		750		750
HEALTH	33,493	7.3251	361		361		361
MENTAL HEALTH	7,071	1.5465	76		76		76
NATURAL RESOURCES	4,836	1.0577	52		52		52
PUBLIC SAFETY	60,110	13.1465	647		647		647
SOCIAL SERVICES	148,613	32.5026	1,602		1,602		1,602
CORRECTIONS	40,112	8.7728	432		432		432
SubTotal	457,233	100.0000	4,924		4,924		4,924
Total	457,233	100.0000	4,924		4,924		4,924

Allocation Basis: Vehicle Claims by Deparments for FY 2020  
Allocation Source: FY 2020 CAFR work papers

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	28,018	37.9998	28,018		28,018		28,018
PUBLIC SAFETY	45,714	62.0002	45,714		45,714		45,714
SubTotal	73,732	100.0000	73,732		73,732		73,732
Total	73,732	100.0000	73,732		73,732		73,732

Allocation Basis: Actual Aircraft Liability Premiums, FY 2020  
Allocation Source: FY 2020 CAFR work papers



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0259	10		10		10
INFORMATION TECHNOLOGY	938	1.5186	607		607		607
BUDGET AND PLANNING	26	0.0421	17		17		17
ACCOUNTING	66	0.1069	43		43		43
FACILITIES MANAG., DESIGN & CONST	495	0.8014	320		320		320
PERSONNEL	53	0.0858	34		34		34
PURCHASING	40	0.0648	26		26		26
GENERAL SERVICES	113	0.1829	73		73		73
TREASURER	45	0.0729	29		29		29
SECRETARY OF STATE	222	0.3594	144		144		144
SECURITY	40	0.0648	26		26		26
REVENUE	1,271	2.0577	822		822		822
LEGISLATURE	651	1.0540	421		421		421
JUDICIARY	4,027	6.5197	2,606		2,606		2,606
GOVERNOR	32	0.0518	21		21		21
LT. GOVERNOR	15	0.0243	10		10		10
AUDITOR	114	0.1846	74		74		74
ATTORNEY GENERAL	357	0.5780	231		231		231
AGRICULTURE	416	0.6735	269		269		269
INSURANCE	895	1.4490	579		579		579
CONSERVATION	1,791	2.8996	1,159		1,159		1,159
ECONOMIC DEVELOPMENT	372	0.6023	241		241		241
EDUCATION	2,454	3.9730	1,588		1,588		1,588
HIGHER EDUCATION	261	0.4226	169		169		169
HEALTH	1,820	2.9466	1,178		1,178		1,178
HIGHWAYS	5,467	8.8510	3,537		3,537		3,537
LABOR	640	1.0362	414		414		414
MENTAL HEALTH	7,918	12.8191	5,123		5,123		5,123
NATURAL RESOURCES	1,836	2.9725	1,188		1,188		1,188
PUBLIC SAFETY	5,511	8.9222	3,566		3,566		3,566

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	10.4668	4,183		4,183		4,183
CORRECTIONS	9,809	15.8803	6,346		6,346		6,346
ALL OTHER	7,591	12.2897	4,912		4,912		4,912
SubTotal	61,767	100.0000	39,966		39,966		39,966
Total	61,767	100.0000	39,966		39,966		39,966

Allocation Basis: Total Number of Employees, FY 2020  
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	290	9.7676	290		290		290
PUBLIC SAFETY	1,634	55.0354	1,634		1,634		1,634
ALL OTHER	1,045	35.1970	1,045		1,045		1,045
SubTotal	2,969	100.0000	2,969		2,969		2,969
Total	2,969	100.0000	2,969		2,969		2,969

Allocation Basis: Insurance Premiums on State Officials  
Allocation Source: FY 2020 CAFR Work Papers

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	10	0	0	10	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	43	0	0	43	0
FACILITIES MANAG.,	424	104	0	320	0
PERSONNEL	34	0	0	34	0
PURCHASING	26	0	0	26	0
GENERAL SERVICES	28,258	167	28,018	73	0
TREASURER	37	8	0	29	0
SECRETARY OF STATE	144	0	0	144	0
SECURITY	26	0	0	26	0
REVENUE	1,304	482	0	822	0
LEGISLATURE	421	0	0	421	0
JUDICIARY	2,606	0	0	2,606	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	10	0	0	10	0
AUDITOR	74	0	0	74	0
ATTORNEY GENERAL	236	5	0	231	0
AGRICULTURE	335	66	0	269	0
INSURANCE	869	0	0	579	290
CONSERVATION	1,159	0	0	1,159	0
ECONOMIC DEVELOPMENT	241	0	0	241	0
EDUCATION	1,760	172	0	1,588	0
HIGHER EDUCATION	919	750	0	169	0
HEALTH	1,539	361	0	1,178	0
HIGHWAYS	3,537	0	0	3,537	0
LABOR	414	0	0	414	0
MENTAL HEALTH	5,199	76	0	5,123	0
NATURAL RESOURCES	1,240	52	0	1,188	0
PUBLIC SAFETY	51,561	647	45,714	3,566	1,634
SOCIAL SERVICES	5,785	1,602	0	4,183	0
CORRECTIONS	6,778	432	0	6,346	0
ALL OTHER	5,957	0	0	4,912	1,045

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	121,591	4,924	73,732	39,966	2,969



SCHEDULE 9  
FISCAL 2020

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Technology Services  
Personnel  
Purchasing  
General Services

**Departmental.** Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each OA division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMM. OF ADMIN.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,556,169			1,556,169
BUILDING DEPRECIATION	8,524		8,524	
EQUIPMENT DEPRECIATION	2,751		2,751	
RETIREMENT/GROUP INSURANCE	453,945		453,945	
OASDHI	81,355		81,355	
BUILDING RENTAL	48,519		48,519	
INSURANCE	10		10	
COMM. OF ADMIN.		10,811	10,811	
ACCOUNTING		1,773	1,773	
PERSONNEL		5,855	5,855	
PURCHASING		2,234	2,234	
GENERAL SERVICES		327	327	
TREASURER		71	71	
SECRETARY OF STATE		961	961	
SECURITY		4,662	4,662	
REVENUE		183	183	
Total Allocated Additions:	595,104	26,877	621,981	621,981
Total To Be Allocated:	2,151,273	26,877		2,178,150

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMM. OF ADMIN.**

	Total	General & Admin	DEPARTMENTAL	Census 2020	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	905,771	0	658,700	56,318	190,753
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	901,597	0	384,527	405,715	111,355
Unallowable	( 251,199)	0	( 250,930)	0	( 269)
<b>Departmental Totals</b>					
Total Expenditures	1,556,169	0	792,297	462,033	301,839
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,556,169	0	792,297	462,033	301,839
<b>Allocation Step 1</b>					
Inbound- All Others	595,104	0	432,775	37,002	125,327
1st Allocation	2,151,273	0	1,225,072	499,035	427,166
<b>Allocation Step 2</b>					
Inbound- All Others	26,877	0	19,546	1,671	5,660
2nd Allocation	26,877	0	19,546	1,671	5,660
<b>Total For 15 COMM. OF ADMIN.</b>					
Total Allocated	2,178,150	0	1,244,618	500,706	432,826



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.8825	10,811		10,811		10,811
INFORMATION TECHNOLOGY	938	51.7374	633,821		633,821	10,203	644,024
BUDGET AND PLANNING	26	1.4341	17,569		17,569	283	17,852
ACCOUNTING	66	3.6404	44,597		44,597	718	45,315
FACILITIES MANAG., DESIGN & CONST	495	27.3028	334,479		334,479	5,384	339,863
PERSONNEL	53	2.9233	35,813		35,813	576	36,389
PURCHASING	40	2.2063	27,029		27,029	435	27,464
GENERAL SERVICES	113	6.2328	76,356		76,356	1,229	77,585
ALL OTHER	66	3.6404	44,597		44,597	718	45,315
SubTotal	1,813	100.0000	1,225,072		1,225,072	19,546	1,244,618
Total	1,813	100.0000	1,225,072		1,225,072	19,546	1,244,618

Allocation Basis: Average Number of OA Employees, FY 2020  
Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	499,035		499,035	1,671	500,706
SubTotal	100	100.0000	499,035		499,035	1,671	500,706
Total	100	100.0000	499,035		499,035	1,671	500,706

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	427,166		427,166	5,660	432,826
SubTotal	100	100.0000	427,166		427,166	5,660	432,826
Total	100	100.0000	427,166		427,166	5,660	432,826

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department COMM. OF ADMIN.**

Receiving Department	Total	DEPARTMENTAL	Census 2020	GENERAL GOV'T
COMM. OF ADMIN.	10,811	10,811	0	0
INFORMATION	644,024	644,024	0	0
BUDGET AND PLANNING	17,852	17,852	0	0
ACCOUNTING	45,315	45,315	0	0
FACILTIES MANAG.,	339,863	339,863	0	0
PERSONNEL	36,389	36,389	0	0
PURCHASING	27,464	27,464	0	0
GENERAL SERVICES	77,585	77,585	0	0
ALL OTHER	978,847	45,315	500,706	432,826
Direct Billed	0	0	0	0
Total	2,178,150	1,244,618	500,706	432,826

**SCHEDULE 10**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**INFORMATION TECHNOLOGY SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION TECHNOLOGY SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	194,703,648			194,703,648
BUILDING DEPRECIATION	361,735		361,735	
EQUIPMENT DEPRECIATION	2,275,956		2,275,956	
RETIREMENT/GROUP INSURANCE	22,788,125		22,788,125	
OASDHI	3,637,472		3,637,472	
BUILDING RENTAL	1,161,715		1,161,715	
WORKER'S COMPENSATION	213,230		213,230	
UNEMPLOYMENT COMPENSATION	13,238		13,238	
INSURANCE	607		607	
COMM. OF ADMIN.	633,821	10,203	644,024	
BUDGET AND PLANNING		24,774	24,774	
ACCOUNTING		77,514	77,514	
PERSONNEL		343,256	343,256	
PURCHASING		268,388	268,388	
GENERAL SERVICES		19,185	19,185	
TREASURER		3,495	3,495	
SECRETARY OF STATE		13	13	
SECURITY		235,048	235,048	
REVENUE		2,460	2,460	
Total Allocated Additions:	31,085,899	984,336	32,070,235	32,070,235
Total To Be Allocated:	225,789,547	984,336		226,773,883

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY SERVICES**

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	49,279,321	0	49,279,321
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	162,177,465	0	162,177,465
Capital Outlay - Departmental	( 16,753,138)	0	( 16,753,138)
<b>Departmental Totals</b>			
Total Expenditures	194,703,648	0	194,703,648
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	194,703,648	0	194,703,648
<b>Allocation Step 1</b>			
Inbound- All Others	31,085,899	0	31,085,899
1st Allocation	225,789,547	0	225,789,547
<b>Allocation Step 2</b>			
Inbound- All Others	984,336	0	984,336
2nd Allocation	984,336	0	984,336
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	226,773,883	0	226,773,883

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	225,789,547		225,789,547	984,336	226,773,883
SubTotal	100	100.0000	225,789,547		225,789,547	984,336	226,773,883
Total	100	100.0000	225,789,547		225,789,547	984,336	226,773,883

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY SERVICES**

Receiving Department	Total	SECTION II
ALL OTHER	226,773,883	226,773,883
Direct Billed	0	0
Total	<u>226,773,883</u>	<u>226,773,883</u>



**SCHEDULE 11**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**BUDGET AND PLANNING**  
**NATURE AND EXTENT OF SERVICES**

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUDGET AND PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,884,959			1,884,959
BUILDING DEPRECIATION	23,325		23,325	
RETIREMENT/GROUP INSURANCE	793,326		793,326	
OASDHI	126,756		126,756	
BUILDING RENTAL	78,673		78,673	
INSURANCE	17		17	
COMM. OF ADMIN.	17,569	283	17,852	
BUDGET AND PLANNING		272,424	272,424	
ACCOUNTING		1,022	1,022	
PERSONNEL		9,514	9,514	
PURCHASING		199	199	
GENERAL SERVICES		532	532	
TREASURER		71	71	
SECURITY		10,101	10,101	
REVENUE		56	56	
Total Allocated Additions:	1,039,666	294,202	1,333,868	1,333,868
Total To Be Allocated:	2,924,625	294,202		3,218,827

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUDGET AND PLANNING**

	Total	General & Admin	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,668,577	0	1,031,151	18,735	618,691
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	255,482	0	63,142	154,455	37,885
Capital Outlay	( 39,100)	0	0	( 39,100)	0
<b>Departmental Totals</b>					
Total Expenditures	1,884,959	0	1,094,293	134,090	656,576
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,884,959	0	1,094,293	134,090	656,576
<b>Allocation Step 1</b>					
Inbound- All Others	1,039,666	0	642,495	11,674	385,497
1st Allocation	2,924,625	0	1,736,788	145,764	1,042,073
<b>Allocation Step 2</b>					
Inbound- All Others	294,202	0	181,812	3,303	109,087
2nd Allocation	294,202	0	181,812	3,303	109,087
<b>Total For 17 BUDGET AND PLANNING</b>					
Total Allocated	3,218,827	0	1,918,600	149,067	1,151,160

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	566	1.4264	24,774		24,774		24,774
BUDGET AND PLANNING	6,224	15.6855	272,424		272,424		272,424
ACCOUNTING	968	2.4395	42,369		42,369	5,351	47,720
FACILITIES MANAG., DESIGN & CONST	2,393	6.0307	104,741		104,741	13,228	117,969
PERSONNEL	75	0.1890	3,283		3,283	415	3,698
PURCHASING	53	0.1336	2,320		2,320	293	2,613
GENERAL SERVICES	61	0.1537	2,670		2,670	337	3,007
TREASURER	105	0.2646	4,596		4,596	580	5,176
SECRETARY OF STATE	255	0.6426	11,161		11,161	1,410	12,571
SECURITY	141	0.3553	6,172		6,172	779	6,951
REVENUE	1,484	3.7399	64,954		64,954	8,203	73,157
JUDICIARY	719	1.8120	31,471		31,471	3,975	35,446
GOVERNOR	1,285	3.2384	56,244		56,244	7,103	63,347
LT. GOVERNOR	172	0.4335	7,528		7,528	951	8,479
AUDITOR	107	0.2697	4,683		4,683	591	5,274
ATTORNEY GENERAL	145	0.3654	6,347		6,347	802	7,149
AGRICULTURE	1,141	2.8755	49,941		49,941	6,307	56,248
INSURANCE	1,811	4.5640	79,267		79,267	10,011	89,278
CONSERVATION	261	0.6578	11,424		11,424	1,443	12,867
ECONOMIC DEVELOPMENT	1,615	4.0701	70,688		70,688	8,928	79,616
EDUCATION	2,562	6.4567	112,138		112,138	14,162	126,300
HIGHER EDUCATION	1,536	3.8710	67,231		67,231	8,491	75,722
HEALTH	1,540	3.8810	67,406		67,406	8,513	75,919
HIGHWAYS	838	2.1119	36,679		36,679	4,632	41,311
LABOR	1,230	3.0998	53,837		53,837	6,799	60,636
MENTAL HEALTH	1,457	3.6719	63,773		63,773	8,054	71,827
NATURAL RESOURCES	1,209	3.0469	52,918		52,918	6,683	59,601
PUBLIC SAFETY	2,650	6.6784	115,990		115,990	14,649	130,639
SOCIAL SERVICES	4,610	11.6179	201,779		201,779	25,484	227,263
CORRECTIONS	1,363	3.4350	59,658		59,658	7,535	67,193

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	1,104	2.7823	48,322		48,322	6,103	54,425
SubTotal	39,680	100.0000	1,736,788		1,736,788	181,812	1,918,600
Total	39,680	100.0000	1,736,788		1,736,788	181,812	1,918,600

Allocation Basis: Budget and Planning Hours by Department, FY 2020  
Allocation Source: Budget and Planning Office

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	145,764		145,764	3,303	149,067
SubTotal	100	100.0000	145,764		145,764	3,303	149,067
Total	100	100.0000	145,764		145,764	3,303	149,067

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,042,073		1,042,073	109,087	1,151,160
SubTotal	100	100.0000	1,042,073		1,042,073	109,087	1,151,160
Total	100	100.0000	1,042,073		1,042,073	109,087	1,151,160

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
INFORMATION	24,774	24,774	0	0
BUDGET AND PLANNING	272,424	272,424	0	0
ACCOUNTING	47,720	47,720	0	0
FACILITIES MANAG.,	117,969	117,969	0	0
PERSONNEL	3,698	3,698	0	0
PURCHASING	2,613	2,613	0	0
GENERAL SERVICES	3,007	3,007	0	0
TREASURER	5,176	5,176	0	0
SECRETARY OF STATE	12,571	12,571	0	0
SECURITY	6,951	6,951	0	0
REVENUE	73,157	73,157	0	0
JUDICIARY	35,446	35,446	0	0
GOVERNOR	63,347	63,347	0	0
LT. GOVERNOR	8,479	8,479	0	0
AUDITOR	5,274	5,274	0	0
ATTORNEY GENERAL	7,149	7,149	0	0
AGRICULTURE	56,248	56,248	0	0
INSURANCE	89,278	89,278	0	0
CONSERVATION	12,867	12,867	0	0
ECONOMIC DEVELOPMENT	79,616	79,616	0	0
EDUCATION	126,300	126,300	0	0
HIGHER EDUCATION	75,722	75,722	0	0
HEALTH	75,919	75,919	0	0
HIGHWAYS	41,311	41,311	0	0
LABOR	60,636	60,636	0	0
MENTAL HEALTH	71,827	71,827	0	0
NATURAL RESOURCES	59,601	59,601	0	0
PUBLIC SAFETY	130,639	130,639	0	0
SOCIAL SERVICES	227,263	227,263	0	0
CORRECTIONS	67,193	67,193	0	0
ALL OTHER	1,354,652	54,425	149,067	1,151,160
Direct Billed	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Total	3,218,827	1,918,600	149,067	1,151,160



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

**Payroll**. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

**Accounting**. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,026,596			3,026,596
BUILDING DEPRECIATION	51,967		51,967	
EQUIPMENT DEPRECIATION	2,211		2,211	
RETIREMENT/GROUP INSURANCE	1,481,202		1,481,202	
OASDHI	206,879		206,879	
BUILDING RENTAL	149,605		149,605	
WORKER'S COMPENSATION	1,948		1,948	
INSURANCE	43		43	
COMM. OF ADMIN.	44,597	718	45,315	
BUDGET AND PLANNING	42,369	5,351	47,720	
ACCOUNTING		3,387	3,387	
PERSONNEL		24,152	24,152	
PURCHASING		131	131	
GENERAL SERVICES		1,350	1,350	
TREASURER		196	196	
SECRETARY OF STATE		23,083	23,083	
SECURITY		26,807	26,807	
REVENUE		2,247	2,247	
Total Allocated Additions:	1,980,821	87,422	2,068,243	2,068,243
Total To Be Allocated:	5,007,417	87,422		5,094,839

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ACCOUNTING**

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,917,823	0	536,004	2,333,675	48,144
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	108,773	0	19,982	86,996	1,795
Capital Outlay	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,026,596	0	555,986	2,420,671	49,939
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	3,026,596	0	555,986	2,420,671	49,939
<b>Allocation Step 1</b>					
Inbound- All Others	1,980,821	0	363,877	1,584,261	32,683
1st Allocation	5,007,417	0	919,863	4,004,932	82,622
<b>Allocation Step 2</b>					
Inbound- All Others	87,422	0	16,059	69,921	1,442
2nd Allocation	87,422	0	16,059	69,921	1,442
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	5,094,839	0	935,922	4,074,853	84,064

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	392	0.0314	289		289		289
INFORMATION TECHNOLOGY	22,390	1.7949	16,510		16,510		16,510
BUDGET AND PLANNING	631	0.0506	465		465		465
ACCOUNTING	1,569	0.1258	1,157		1,157		1,157
FACILITIES MANAG., DESIGN & CONST	11,804	0.9463	8,704		8,704	155	8,859
PERSONNEL	1,247	0.1000	920		920	16	936
PURCHASING	952	0.0763	702		702	13	715
GENERAL SERVICES	2,722	0.2182	2,007		2,007	36	2,043
TREASURER	1,095	0.0878	807		807	14	821
SECRETARY OF STATE	5,320	0.4265	3,923		3,923	70	3,993
SECURITY	841	0.0674	620		620	11	631
REVENUE	30,925	2.4791	22,804		22,804	406	23,210
LEGISLATURE	15,034	1.2052	11,086		11,086	197	11,283
JUDICIARY	92,365	7.4043	68,110		68,110	1,213	69,323
GOVERNOR	758	0.0608	559		559	10	569
LT. GOVERNOR	385	0.0309	284		284	5	289
AUDITOR	2,748	0.2203	2,026		2,026	36	2,062
ATTORNEY GENERAL	8,633	0.6921	6,366		6,366	113	6,479
AGRICULTURE	10,868	0.8712	8,014		8,014	143	8,157
INSURANCE	17,127	1.3730	12,629		12,629	225	12,854
CONSERVATION	41,783	3.3495	30,811		30,811	549	31,360
ECONOMIC DEVELOPMENT	6,087	0.4880	4,489		4,489	80	4,569
EDUCATION	45,499	3.6474	33,551		33,551	598	34,149
HIGHER EDUCATION	6,577	0.5272	4,850		4,850	86	4,936
HEALTH	43,073	3.4529	31,762		31,762	566	32,328
HIGHWAYS	128,229	10.2793	94,556		94,556	1,684	96,240
LABOR	15,140	1.2137	11,164		11,164	199	11,363
MENTAL HEALTH	171,878	13.7784	126,742		126,742	2,258	129,000
NATURAL RESOURCES	40,968	3.2841	30,210		30,210	538	30,748
PUBLIC SAFETY	124,245	9.9599	91,618		91,618	1,632	93,250

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	156,567	12.5510	115,452		115,452	2,057	117,509
CORRECTIONS	238,045	19.0822	175,532		175,532	3,129	178,661
ALL OTHER	1,551	0.1243	1,144		1,144	20	1,164
SubTotal	1,247,448	100.0000	919,863		919,863	16,059	935,922
Total	1,247,448	100.0000	919,863		919,863	16,059	935,922

Allocation Basis: Number of Paychecks, FY 2020  
Allocation Source: SAM II HR Access Query

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	392	0.0371	1,484		1,484		1,484
INFORMATION TECHNOLOGY	16,114	1.5232	61,004		61,004		61,004
BUDGET AND PLANNING	147	0.0139	557		557		557
ACCOUNTING	589	0.0557	2,230		2,230		2,230
FACILITIES MANAG., DESIGN & CONST	26,572	2.5118	100,596		100,596	1,785	102,381
PERSONNEL	326	0.0308	1,234		1,234	22	1,256
PURCHASING	335	0.0317	1,268		1,268	23	1,291
GENERAL SERVICES	43,999	4.1592	166,572		166,572	2,956	169,528
TREASURER	70,511	6.6653	266,941		266,941	4,738	271,679
SECRETARY OF STATE	4,901	0.4633	18,554		18,554	329	18,883
SECURITY	253	0.0239	958		958	17	975
REVENUE	31,105	2.9403	117,757		117,757	2,090	119,847
LEGISLATURE	7,337	0.6936	27,776		27,776	493	28,269
JUDICIARY	45,974	4.3459	174,048		174,048	3,089	177,137
GOVERNOR	566	0.0535	2,143		2,143	38	2,181
LT. GOVERNOR	835	0.0789	3,161		3,161	56	3,217
AUDITOR	979	0.0925	3,706		3,706	66	3,772
ATTORNEY GENERAL	5,851	0.5531	22,151		22,151	393	22,544
AGRICULTURE	13,618	1.2873	51,555		51,555	915	52,470
INSURANCE	7,121	0.6731	26,959		26,959	478	27,437
CONSERVATION	32,255	3.0490	122,111		122,111	2,167	124,278
ECONOMIC DEVELOPMENT	3,597	0.3400	13,618		13,618	242	13,860
EDUCATION	145,533	13.7569	550,960		550,960	9,779	560,739
HIGHER EDUCATION	7,652	0.7233	28,969		28,969	514	29,483
HEALTH	46,592	4.4043	176,388		176,388	3,131	179,519
HIGHWAYS	109,143	10.3171	413,194		413,194	7,333	420,527
LABOR	117,983	11.1528	446,660		446,660	7,927	454,587
MENTAL HEALTH	61,187	5.7839	231,642		231,642	4,111	235,753
NATURAL RESOURCES	26,872	2.5402	101,732		101,732	1,806	103,538
PUBLIC SAFETY	79,598	7.5243	301,342		301,342	5,348	306,690



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	104,224	9.8521	394,571		394,571	7,003	401,574
CORRECTIONS	44,328	4.1903	167,817		167,817	2,978	170,795
ALL OTHER	1,393	0.1317	5,274		5,274	94	5,368
SubTotal	1,057,882	100.0000	4,004,932		4,004,932	69,921	4,074,853
Total	1,057,882	100.0000	4,004,932		4,004,932	69,921	4,074,853

Allocation Basis: Number of PV Documents by Agency  
Allocation Source: Access Query from SAM II Data Warehouse-Financial

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	82,622		82,622	1,442	84,064
SubTotal	100	100.0000	82,622		82,622	1,442	84,064
Total	100	100.0000	82,622		82,622	1,442	84,064

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,773	289	1,484	0
INFORMATION	77,514	16,510	61,004	0
BUDGET AND PLANNING	1,022	465	557	0
ACCOUNTING	3,387	1,157	2,230	0
FACILITIES MANAG.,	111,240	8,859	102,381	0
PERSONNEL	2,192	936	1,256	0
PURCHASING	2,006	715	1,291	0
GENERAL SERVICES	171,571	2,043	169,528	0
TREASURER	272,500	821	271,679	0
SECRETARY OF STATE	22,876	3,993	18,883	0
SECURITY	1,606	631	975	0
REVENUE	143,057	23,210	119,847	0
LEGISLATURE	39,552	11,283	28,269	0
JUDICIARY	246,460	69,323	177,137	0
GOVERNOR	2,750	569	2,181	0
LT. GOVERNOR	3,506	289	3,217	0
AUDITOR	5,834	2,062	3,772	0
ATTORNEY GENERAL	29,023	6,479	22,544	0
AGRICULTURE	60,627	8,157	52,470	0
INSURANCE	40,291	12,854	27,437	0
CONSERVATION	155,638	31,360	124,278	0
ECONOMIC DEVELOPMENT	18,429	4,569	13,860	0
EDUCATION	594,888	34,149	560,739	0
HIGHER EDUCATION	34,419	4,936	29,483	0
HEALTH	211,847	32,328	179,519	0
HIGHWAYS	516,767	96,240	420,527	0
LABOR	465,950	11,363	454,587	0
MENTAL HEALTH	364,753	129,000	235,753	0
NATURAL RESOURCES	134,286	30,748	103,538	0
PUBLIC SAFETY	399,940	93,250	306,690	0
SOCIAL SERVICES	519,083	117,509	401,574	0
CORRECTIONS	349,456	178,661	170,795	0
ALL OTHER	90,596	1,164	5,368	84,064



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	<u>5,094,839</u>	<u>935,922</u>	<u>4,074,853</u>	<u>84,064</u>



**SCHEDULE 13**  
**FISCAL 2020**

**STATE OF MISSOURI**  
**FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION**  
**NATURE AND EXTENT OF SERVICES**

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FACILTIES MANAG., DESIGN & CONST**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	87,924,786			87,924,786
BUILDING DEPRECIATION	230,177		230,177	
EQUIPMENT DEPRECIATION	2,632		2,632	
RETIREMENT/GROUP INSURANCE	10,036,028		10,036,028	
OASDHI	1,429,660		1,429,660	
BUILDING RENTAL	1,444,311		1,444,311	
WORKER'S COMPENSATION	539,135		539,135	
UNEMPLOYMENT COMPENSATION	26		26	
INSURANCE	424		424	
COMM. OF ADMIN.	334,479	5,384	339,863	
BUDGET AND PLANNING	104,741	13,228	117,969	
ACCOUNTING	109,300	1,940	111,240	
PERSONNEL		181,142	181,142	
PURCHASING		48,962	48,962	
GENERAL SERVICES		10,124	10,124	
TREASURER		3,484	3,484	
SECRETARY OF STATE		28,731	28,731	
SECURITY		58,276	58,276	
REVENUE		143	143	
Total Allocated Additions:	14,230,913	351,414	14,582,327	14,582,327
Total To Be Allocated:	102,155,699	351,414		102,507,113

## MAXIMUS

**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILTIES MANAG., DESIGN & CONST**

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	19,676,991	0	19,676,991
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	70,263,734	0	70,263,734
Capital Outlay - Departmental	( 2,015,939)	0	( 2,015,939)
<b>Departmental Totals</b>			
Total Expenditures	87,924,786	0	87,924,786
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	87,924,786	0	87,924,786
<b>Allocation Step 1</b>			
Inbound- All Others	14,230,913	0	14,230,913
1st Allocation	102,155,699	0	102,155,699
<b>Allocation Step 2</b>			
Inbound- All Others	351,414	0	351,414
2nd Allocation	351,414	0	351,414
<b>Total For 19 FACILTIES MANAG., DESIGN &amp;</b>			
Total Allocated	102,507,113	0	102,507,113

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILTIES MANAG., DESIGN & CONST**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	102,155,699		102,155,699	351,414	102,507,113
SubTotal	100	100.0000	102,155,699		102,155,699	351,414	102,507,113
Total	100	100.0000	102,155,699		102,155,699	351,414	102,507,113

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department FACILTIES MANAG., DESIGN & CONST**

Receiving Department	Total	SECTION II
ALL OTHER	102,507,113	102,507,113
Direct Billed	0	0
Total	<u>102,507,113</u>	<u>102,507,113</u>



**SCHEDULE 14**  
**FISCAL 2020**

**STATE OF MISSOURI**

**PERSONNEL**

**NATURE AND EXTENT OF SERVICES**

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities. Costs have been allocated based on the average number of employees in each department.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration employees.

Section II costs are disallowable and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,332,495			4,332,495
BUILDING DEPRECIATION	73,441		73,441	
RETIREMENT/GROUP INSURANCE	1,181,536		1,181,536	
OASDHI	188,921		188,921	
BUILDING RENTAL	265,094		265,094	
UNEMPLOYMENT COMPENSATION	6,992		6,992	
INSURANCE	34		34	
COMM. OF ADMIN.	35,813	576	36,389	
BUDGET AND PLANNING	3,283	415	3,698	
ACCOUNTING	2,154	38	2,192	
PERSONNEL		19,395	19,395	
PURCHASING		4,792	4,792	
GENERAL SERVICES		1,084	1,084	
TREASURER		143	143	
SECRETARY OF STATE		5,754	5,754	
SECURITY		17,483	17,483	
REVENUE		103	103	
Total Allocated Additions:	1,757,268	49,783	1,807,051	1,807,051
Total To Be Allocated:	6,089,763	49,783		6,139,546

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,587,113	0	2,247,394	238,070	101,649
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	2,171,684	0	1,362,572	144,339	664,773
Capital Outlays- Personnel Services	( 426,302)	0	( 375,596)	( 39,788)	( 10,918)
<b>Departmental Totals</b>					
Total Expenditures	4,332,495	0	3,234,370	342,621	755,504
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	4,332,495	0	3,234,370	342,621	755,504
<b>Allocation Step 1</b>					
Inbound- All Others	1,757,268	0	1,526,518	161,706	69,044
1st Allocation	6,089,763	0	4,760,888	504,327	824,548
<b>Allocation Step 2</b>					
Inbound- All Others	49,783	0	43,246	4,581	1,956
2nd Allocation	49,783	0	43,246	4,581	1,956
<b>Total For 21 PERSONNEL</b>					
Total Allocated	6,139,546	0	4,804,134	508,908	826,504

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0295	1,404		1,404		1,404
INFORMATION TECHNOLOGY	938	1.7293	82,329		82,329		82,329
BUDGET AND PLANNING	26	0.0479	2,282		2,282		2,282
ACCOUNTING	66	0.1217	5,793		5,793		5,793
FACILITIES MANAG., DESIGN & CONST	495	0.9126	43,447		43,447		43,447
PERSONNEL	53	0.0977	4,652		4,652		4,652
PURCHASING	40	0.0737	3,511		3,511	33	3,544
GENERAL SERVICES	113	0.2083	9,918		9,918	93	10,011
TREASURER	45	0.0830	3,950		3,950	37	3,987
SECRETARY OF STATE	222	0.4093	19,485		19,485	182	19,667
SECURITY	40	0.0737	3,511		3,511	33	3,544
REVENUE	1,271	2.3432	111,557		111,557	1,044	112,601
LEGISLATURE	651	1.2002	57,139		57,139	535	57,674
JUDICIARY	4,027	7.4241	353,455		353,455	3,308	356,763
GOVERNOR	32	0.0590	2,809		2,809	26	2,835
LT. GOVERNOR	15	0.0277	1,317		1,317	12	1,329
AUDITOR	114	0.2102	10,006		10,006	94	10,100
ATTORNEY GENERAL	357	0.6582	31,334		31,334	293	31,627
AGRICULTURE	416	0.7669	36,513		36,513	342	36,855
INSURANCE	895	1.6500	78,555		78,555	735	79,290
CONSERVATION	1,791	3.3019	157,198		157,198	1,471	158,669
ECONOMIC DEVELOPMENT	372	0.6858	32,651		32,651	306	32,957
EDUCATION	2,454	4.5242	215,391		215,391	2,016	217,407
HIGHER EDUCATION	261	0.4812	22,908		22,908	214	23,122
HEALTH	1,820	3.3553	159,744		159,744	1,495	161,239
HIGHWAYS	5,467	10.0789	479,845		479,845	4,491	484,336
LABOR	640	1.1799	56,174		56,174	526	56,700
MENTAL HEALTH	7,918	14.5975	694,973		694,973	6,504	701,477
NATURAL RESOURCES	1,836	3.3848	161,148		161,148	1,508	162,656
PUBLIC SAFETY	5,511	10.1600	483,707		483,707	4,527	488,234

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	11.9188	567,441		567,441	5,310	572,751
CORRECTIONS	9,809	18.0838	860,948		860,948	8,057	869,005
ALL OTHER	66	0.1217	5,793		5,793	54	5,847
SubTotal	54,242	100.0000	4,760,888		4,760,888	43,246	4,804,134
Total	54,242	100.0000	4,760,888		4,760,888	43,246	4,804,134

Allocation Basis: Average Number of Total Employees by Department, FY 2020  
Allocation Source: SAM II HR (Merit & UCP) Reports

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.8825	4,451		4,451		4,451
INFORMATION TECHNOLOGY	938	51.7374	260,927		260,927		260,927
BUDGET AND PLANNING	26	1.4341	7,232		7,232		7,232
ACCOUNTING	66	3.6404	18,359		18,359		18,359
FACILTIES MANAG., DESIGN & CONST	495	27.3028	137,695		137,695		137,695
PERSONNEL	53	2.9233	14,743		14,743		14,743
PURCHASING	40	2.2063	11,127		11,127	837	11,964
GENERAL SERVICES	113	6.2328	31,434		31,434	2,363	33,797
ALL OTHER	66	3.6404	18,359		18,359	1,381	19,740
SubTotal	1,813	100.0000	504,327		504,327	4,581	508,908
Total	1,813	100.0000	504,327		504,327	4,581	508,908

Allocation Basis: Average Number of OA Employees, FY 2020  
Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	824,548		824,548	1,956	826,504
SubTotal	100	100.0000	824,548		824,548	1,956	826,504
Total	100	100.0000	824,548		824,548	1,956	826,504

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



MAXIMUS  
Schedule .5 - Allocation Summary  
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	5,855	1,404	4,451	0
INFORMATION	343,256	82,329	260,927	0
BUDGET AND PLANNING	9,514	2,282	7,232	0
ACCOUNTING	24,152	5,793	18,359	0
FACILITIES MANAG.,	181,142	43,447	137,695	0
PERSONNEL	19,395	4,652	14,743	0
PURCHASING	15,508	3,544	11,964	0
GENERAL SERVICES	43,808	10,011	33,797	0
TREASURER	3,987	3,987	0	0
SECRETARY OF STATE	19,667	19,667	0	0
SECURITY	3,544	3,544	0	0
REVENUE	112,601	112,601	0	0
LEGISLATURE	57,674	57,674	0	0
JUDICIARY	356,763	356,763	0	0
GOVERNOR	2,835	2,835	0	0
LT. GOVERNOR	1,329	1,329	0	0
AUDITOR	10,100	10,100	0	0
ATTORNEY GENERAL	31,627	31,627	0	0
AGRICULTURE	36,855	36,855	0	0
INSURANCE	79,290	79,290	0	0
CONSERVATION	158,669	158,669	0	0
ECONOMIC DEVELOPMENT	32,957	32,957	0	0
EDUCATION	217,407	217,407	0	0
HIGHER EDUCATION	23,122	23,122	0	0
HEALTH	161,239	161,239	0	0
HIGHWAYS	484,336	484,336	0	0
LABOR	56,700	56,700	0	0
MENTAL HEALTH	701,477	701,477	0	0
NATURAL RESOURCES	162,656	162,656	0	0
PUBLIC SAFETY	488,234	488,234	0	0
SOCIAL SERVICES	572,751	572,751	0	0
CORRECTIONS	869,005	869,005	0	0
ALL OTHER	852,091	5,847	19,740	826,504



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	<u>6,139,546</u>	<u>4,804,134</u>	<u>508,908</u>	<u>826,504</u>



**SCHEDULE 15**  
**FISCAL 2020**

**STATE OF MISSOURI**

**PURCHASING**

**NATURE AND EXTENT OF SERVICES**

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2020.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,981,541			1,981,541
BUILDING DEPRECIATION	40,389		40,389	
EQUIPMENT DEPRECIATION	465		465	
RETIREMENT/GROUP INSURANCE	951,199		951,199	
OASDHI	148,057		148,057	
BUILDING RENTAL	102,060		102,060	
WORKER'S COMPENSATION	146,226		146,226	
INSURANCE	26		26	
COMM. OF ADMIN.	27,029	435	27,464	
BUDGET AND PLANNING	2,320	293	2,613	
ACCOUNTING	1,970	36	2,006	
PERSONNEL	14,638	870	15,508	
PURCHASING		47	47	
GENERAL SERVICES		818	818	
TREASURER		117	117	
SECURITY		13,986	13,986	
REVENUE		52	52	
Total Allocated Additions:	1,434,379	16,654	1,451,033	1,451,033
Total To Be Allocated:	3,415,920	16,654		3,432,574

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	OPERATING
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,926,137	0	1,926,137
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	55,404	0	55,404
Capital Outlay - Departmental	0	0	0
Refunds	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	1,981,541	0	1,981,541
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,981,541	0	1,981,541
<b>Allocation Step 1</b>			
Inbound- All Others	1,434,379	0	1,434,379
1st Allocation	3,415,920	0	3,415,920
<b>Allocation Step 2</b>			
Inbound- All Others	16,654	0	16,654
2nd Allocation	16,654	0	16,654
<b>Total For 22 PURCHASING</b>			
Total Allocated	3,432,574	0	3,432,574

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	673,287	0.0654	2,234		2,234		2,234
INFORMATION TECHNOLOGY	80,898,064	7.8570	268,388		268,388		268,388
BUDGET AND PLANNING	59,937	0.0058	199		199		199
ACCOUNTING	39,493	0.0038	131		131		131
FACILITIES MANAG., DESIGN & CONST	14,758,084	1.4333	48,962		48,962		48,962
PERSONNEL	1,444,377	0.1403	4,792		4,792		4,792
PURCHASING	14,029	0.0014	47		47		47
GENERAL SERVICES	11,909,088	1.1566	39,510		39,510	213	39,723
TREASURER	1,110,063	0.1078	3,683		3,683	20	3,703
SECRETARY OF STATE	7,008,466	0.6807	23,251		23,251	125	23,376
SECURITY	191,310	0.0186	635		635	3	638
REVENUE	10,592,473	1.0288	35,142		35,142	189	35,331
GOVERNOR	16,245	0.0016	54		54		54
LT. GOVERNOR	37,631	0.0037	125		125	1	126
AUDITOR	535,269	0.0520	1,776		1,776	10	1,786
ATTORNEY GENERAL	1,865,766	0.1812	6,190		6,190	33	6,223
AGRICULTURE	3,559,034	0.3457	11,808		11,808	64	11,872
INSURANCE	2,686,413	0.2609	8,912		8,912	48	8,960
CONSERVATION	23,543,334	2.2866	78,108		78,108	421	78,529
ECONOMIC DEVELOPMENT	12,303,967	1.1950	40,820		40,820	220	41,040
EDUCATION	91,723,541	8.9084	304,303		304,303	1,639	305,942
HIGHER EDUCATION	9,062,296	0.8801	30,065		30,065	162	30,227
HEALTH	93,723,092	9.1026	310,937		310,937	1,675	312,612
LABOR	1,602,045	0.1556	5,315		5,315	29	5,344
MENTAL HEALTH	46,262,125	4.4931	153,480		153,480	827	154,307
NATURAL RESOURCES	6,672,101	0.6480	22,135		22,135	119	22,254
PUBLIC SAFETY	59,593,125	5.7878	197,707		197,707	1,065	198,772
SOCIAL SERVICES	337,209,672	32.7504	1,118,729		1,118,729	6,027	1,124,756
CORRECTIONS	210,389,929	20.4335	697,992		697,992	3,761	701,753
ALL OTHER	147,639	0.0143	490		490	3	493

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,029,631,895	100.0000	3,415,920		3,415,920	16,654	3,432,574
Total	1,029,631,895	100.0000	3,415,920		3,415,920	16,654	3,432,574

Allocation Basis: Payments Against Contract Releases  
Allocation Source: Microsoft Access Query from SAM II Data Warehouse

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	2,234	2,234
INFORMATION	268,388	268,388
BUDGET AND PLANNING	199	199
ACCOUNTING	131	131
FACILITIES MANAG.,	48,962	48,962
PERSONNEL	4,792	4,792
PURCHASING	47	47
GENERAL SERVICES	39,723	39,723
TREASURER	3,703	3,703
SECRETARY OF STATE	23,376	23,376
SECURITY	638	638
REVENUE	35,331	35,331
GOVERNOR	54	54
LT. GOVERNOR	126	126
AUDITOR	1,786	1,786
ATTORNEY GENERAL	6,223	6,223
AGRICULTURE	11,872	11,872
INSURANCE	8,960	8,960
CONSERVATION	78,529	78,529
ECONOMIC DEVELOPMENT	41,040	41,040
EDUCATION	305,942	305,942
HIGHER EDUCATION	30,227	30,227
HEALTH	312,612	312,612
LABOR	5,344	5,344
MENTAL HEALTH	154,307	154,307
NATURAL RESOURCES	22,254	22,254
PUBLIC SAFETY	198,772	198,772
SOCIAL SERVICES	1,124,756	1,124,756
CORRECTIONS	701,753	701,753
ALL OTHER	493	493
Direct Billed	0	0





**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING
Total	3,432,574	3,432,574



SCHEDULE 16  
FISCAL 2020

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

**Risk Management.** Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

**Section II.** Section II costs are disallowed and have been allocated to "All Other".

**Surplus Property.** Surplus Property costs are allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GENERAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,023,433			16,023,433
BUILDING DEPRECIATION	39,976		39,976	
EQUIPMENT DEPRECIATION	36,725		36,725	
RETIREMENT/GROUP INSURANCE	2,186,223		2,186,223	
OASDHI	291,684		291,684	
BUILDING RENTAL	244,938		244,938	
WORKER'S COMPENSATION	14,354		14,354	
INSURANCE	28,258		28,258	
COMM. OF ADMIN.	76,356	1,229	77,585	
BUDGET AND PLANNING	2,670	337	3,007	
ACCOUNTING	168,579	2,992	171,571	
PERSONNEL	41,352	2,456	43,808	
PURCHASING	39,510	213	39,723	
GENERAL SERVICES		2,311	2,311	
TREASURER		4,241	4,241	
SECURITY		10,490	10,490	
REVENUE		1,071	1,071	
Total Allocated Additions:	3,170,625	25,340	3,195,965	3,195,965
Total To Be Allocated:	19,194,058	25,340		19,219,398

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,803,235	0	658,095	2,501,880	643,260
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	23,632,988	0	10,178,439	12,960,654	493,895
General and Administrative	243,998	0	42,220	160,509	41,269
Unallowable Risk Management	( 10,163,817)	0	( 10,163,817)	0	0
Capital Outlay - Departmental	( 1,491,599)	0	0	( 1,475,770)	( 15,829)
Capital Outlay - G & A	( 1,372)	0	( 238)	( 903)	( 231)
<b>Departmental Totals</b>					
Total Expenditures	16,023,433	0	714,699	14,146,370	1,162,364
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	16,023,433	0	714,699	14,146,370	1,162,364
<b>Allocation Step 1</b>					
Inbound- All Others	3,170,625	0	548,631	2,085,730	536,264
1st Allocation	19,194,058	0	1,263,330	16,232,100	1,698,628
<b>Allocation Step 2</b>					
Inbound- All Others	25,340	0	4,385	16,669	4,286
2nd Allocation	25,340	0	4,385	16,669	4,286
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,219,398	0	1,267,715	16,248,769	1,702,914

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0259	327		327		327
INFORMATION TECHNOLOGY	938	1.5186	19,185		19,185		19,185
BUDGET AND PLANNING	26	0.0421	532		532		532
ACCOUNTING	66	0.1069	1,350		1,350		1,350
FACILITIES MANAG., DESIGN & CONST	495	0.8014	10,124		10,124		10,124
PERSONNEL	53	0.0858	1,084		1,084		1,084
PURCHASING	40	0.0648	818		818		818
GENERAL SERVICES	113	0.1829	2,311		2,311		2,311
TREASURER	45	0.0729	920		920	3	923
SECRETARY OF STATE	222	0.3594	4,541		4,541	16	4,557
SECURITY	40	0.0648	818		818	3	821
REVENUE	1,271	2.0577	25,996		25,996	93	26,089
LEGISLATURE	651	1.0540	13,315		13,315	48	13,363
JUDICIARY	4,027	6.5197	82,365		82,365	294	82,659
GOVERNOR	32	0.0518	655		655	2	657
LT. GOVERNOR	15	0.0243	307		307	1	308
AUDITOR	114	0.1846	2,332		2,332	8	2,340
ATTORNEY GENERAL	357	0.5780	7,302		7,302	26	7,328
AGRICULTURE	416	0.6735	8,509		8,509	30	8,539
INSURANCE	895	1.4490	18,306		18,306	65	18,371
CONSERVATION	1,791	2.8996	36,632		36,632	131	36,763
ECONOMIC DEVELOPMENT	372	0.6023	7,609		7,609	27	7,636
EDUCATION	2,454	3.9730	50,192		50,192	179	50,371
HIGHER EDUCATION	261	0.4226	5,338		5,338	19	5,357
HEALTH	1,820	2.9466	37,225		37,225	133	37,358
HIGHWAYS	5,467	8.8510	111,817		111,817	399	112,216
LABOR	640	1.0362	13,090		13,090	47	13,137
MENTAL HEALTH	7,918	12.8191	161,948		161,948	578	162,526
NATURAL RESOURCES	1,836	2.9725	37,552		37,552	134	37,686
PUBLIC SAFETY	5,511	8.9222	112,717		112,717	403	113,120

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	10.4668	132,230		132,230	472	132,702
CORRECTIONS	9,809	15.8803	200,623		200,623	719	201,342
ALL OTHER	7,591	12.2897	155,260		155,260	555	155,815
SubTotal	61,767	100.0000	1,263,330		1,263,330	4,385	1,267,715
Total	61,767	100.0000	1,263,330		1,263,330	4,385	1,267,715

Allocation Basis: Total Number of Employees, FY 2020  
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,232,100		16,232,100	16,669	16,248,769
SubTotal	100	100.0000	16,232,100		16,232,100	16,669	16,248,769
Total	100	100.0000	16,232,100		16,232,100	16,669	16,248,769

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,698,628		1,698,628	4,286	1,702,914
SubTotal	100	100.0000	1,698,628		1,698,628	4,286	1,702,914
Total	100	100.0000	1,698,628		1,698,628	4,286	1,702,914

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	327	327	0	0
INFORMATION	19,185	19,185	0	0
BUDGET AND PLANNING	532	532	0	0
ACCOUNTING	1,350	1,350	0	0
FACILITIES MANAG.,	10,124	10,124	0	0
PERSONNEL	1,084	1,084	0	0
PURCHASING	818	818	0	0
GENERAL SERVICES	2,311	2,311	0	0
TREASURER	923	923	0	0
SECRETARY OF STATE	4,557	4,557	0	0
SECURITY	821	821	0	0
REVENUE	26,089	26,089	0	0
LEGISLATURE	13,363	13,363	0	0
JUDICIARY	82,659	82,659	0	0
GOVERNOR	657	657	0	0
LT. GOVERNOR	308	308	0	0
AUDITOR	2,340	2,340	0	0
ATTORNEY GENERAL	7,328	7,328	0	0
AGRICULTURE	8,539	8,539	0	0
INSURANCE	18,371	18,371	0	0
CONSERVATION	36,763	36,763	0	0
ECONOMIC DEVELOPMENT	7,636	7,636	0	0
EDUCATION	50,371	50,371	0	0
HIGHER EDUCATION	5,357	5,357	0	0
HEALTH	37,358	37,358	0	0
HIGHWAYS	112,216	112,216	0	0
LABOR	13,137	13,137	0	0
MENTAL HEALTH	162,526	162,526	0	0
NATURAL RESOURCES	37,686	37,686	0	0
PUBLIC SAFETY	113,120	113,120	0	0
SOCIAL SERVICES	132,702	132,702	0	0
CORRECTIONS	201,342	201,342	0	0
ALL OTHER	18,107,498	155,815	16,248,769	1,702,914



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,219,398	1,267,715	16,248,769	1,702,914



**SCHEDULE 17**  
**FISCAL 2020**

**STATE OF MISSOURI**

**TREASURER**

**NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,799,736			3,799,736
BUILDING DEPRECIATION	71,430		71,430	
RETIREMENT/GROUP INSURANCE	1,084,241		1,084,241	
OASDHI	162,854		162,854	
BUILDING RENTAL	188,565		188,565	
INSURANCE	37		37	
BUDGET AND PLANNING	4,596	580	5,176	
ACCOUNTING	267,748	4,752	272,500	
PERSONNEL	3,950	37	3,987	
PURCHASING	3,683	20	3,703	
GENERAL SERVICES	920	3	923	
TREASURER		6,500	6,500	
SECRETARY OF STATE		40,666	40,666	
SECURITY		16,706	16,706	
REVENUE		75	75	
Total Allocated Additions:	1,788,024	69,339	1,857,363	1,857,363
Total To Be Allocated:	5,587,760	69,339		5,657,099

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,248,947	0	119,051	2,129,896
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,603,002	0	84,799	1,518,203
Refunds	40,848,217	0	0	40,848,217
Capital Outlay- Departmental	( 52,213)	0	( 2,762)	( 49,451)
Refunds	( 40,848,217)	0	0	( 40,848,217)
<b>Departmental Totals</b>				
Total Expenditures	3,799,736	0	201,088	3,598,648
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	3,799,736	0	201,088	3,598,648
<b>Allocation Step 1</b>				
Inbound- All Others	1,788,024	0	94,651	1,693,373
1st Allocation	5,587,760	0	295,739	5,292,021
<b>Allocation Step 2</b>				
Inbound- All Others	69,339	0	3,671	65,668
2nd Allocation	69,339	0	3,671	65,668
<b>Total For 24 TREASURER</b>				
Total Allocated	5,657,099	0	299,410	5,357,689

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	784	0.0241	71		71		71
INFORMATION TECHNOLOGY	38,504	1.1818	3,495		3,495		3,495
BUDGET AND PLANNING	778	0.0239	71		71		71
ACCOUNTING	2,158	0.0662	196		196		196
FACILITIES MANAG., DESIGN & CONST	38,376	1.1779	3,484		3,484		3,484
PERSONNEL	1,573	0.0483	143		143		143
PURCHASING	1,287	0.0395	117		117		117
GENERAL SERVICES	46,721	1.4341	4,241		4,241		4,241
TREASURER	71,606	2.1979	6,500		6,500		6,500
SECRETARY OF STATE	10,221	0.3137	928		928	12	940
SECURITY	1,094	0.0336	99		99	1	100
REVENUE	607,721	18.6534	55,165		55,165	730	55,895
LEGISLATURE	22,371	0.6867	2,031		2,031	27	2,058
JUDICIARY	138,339	4.2462	12,558		12,558	166	12,724
GOVERNOR	1,324	0.0406	120		120	2	122
LT. GOVERNOR	1,220	0.0374	111		111	1	112
AUDITOR	3,727	0.1144	338		338	4	342
ATTORNEY GENERAL	14,484	0.4446	1,315		1,315	17	1,332
AGRICULTURE	24,486	0.7516	2,223		2,223	29	2,252
INSURANCE	24,248	0.7443	2,201		2,201	29	2,230
CONSERVATION	74,038	2.2725	6,721		6,721	89	6,810
ECONOMIC DEVELOPMENT	9,684	0.2972	879		879	12	891
EDUCATION	191,032	5.8635	17,341		17,341	229	17,570
HIGHER EDUCATION	14,229	0.4367	1,292		1,292	17	1,309
HEALTH	89,665	2.7522	8,139		8,139	108	8,247
HIGHWAYS	237,372	7.2859	21,547		21,547	285	21,832
LABOR	133,123	4.0861	12,084		12,084	160	12,244
MENTAL HEALTH	233,065	7.1537	21,156		21,156	280	21,436
NATURAL RESOURCES	67,840	2.0823	6,158		6,158	81	6,239
PUBLIC SAFETY	203,843	6.2568	18,504		18,504	245	18,749

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	660,244	20.2656	59,932		59,932	795	60,727
CORRECTIONS	282,373	8.6672	25,632		25,632	339	25,971
ALL OTHER	10,429	0.3201	947		947	13	960
SubTotal	3,257,959	100.0000	295,739		295,739	3,671	299,410
Total	3,257,959	100.0000	295,739		295,739	3,671	299,410

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants  
Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,292,021		5,292,021	65,668	5,357,689
SubTotal	100	100.0000	5,292,021		5,292,021	65,668	5,357,689
Total	100	100.0000	5,292,021		5,292,021	65,668	5,357,689

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	71	71	0
INFORMATION	3,495	3,495	0
BUDGET AND PLANNING	71	71	0
ACCOUNTING	196	196	0
FACILITIES MANAG.,	3,484	3,484	0
PERSONNEL	143	143	0
PURCHASING	117	117	0
GENERAL SERVICES	4,241	4,241	0
TREASURER	6,500	6,500	0
SECRETARY OF STATE	940	940	0
SECURITY	100	100	0
REVENUE	55,895	55,895	0
LEGISLATURE	2,058	2,058	0
JUDICIARY	12,724	12,724	0
GOVERNOR	122	122	0
LT. GOVERNOR	112	112	0
AUDITOR	342	342	0
ATTORNEY GENERAL	1,332	1,332	0
AGRICULTURE	2,252	2,252	0
INSURANCE	2,230	2,230	0
CONSERVATION	6,810	6,810	0
ECONOMIC DEVELOPMENT	891	891	0
EDUCATION	17,570	17,570	0
HIGHER EDUCATION	1,309	1,309	0
HEALTH	8,247	8,247	0
HIGHWAYS	21,832	21,832	0
LABOR	12,244	12,244	0
MENTAL HEALTH	21,436	21,436	0
NATURAL RESOURCES	6,239	6,239	0
PUBLIC SAFETY	18,749	18,749	0
SOCIAL SERVICES	60,727	60,727	0
CORRECTIONS	25,971	25,971	0
ALL OTHER	5,358,649	960	5,357,689



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>5,657,099</u>	<u>299,410</u>	<u>5,357,689</u>



**SCHEDULE 18**  
**FISCAL 2020**

**STATE OF MISSOURI**

**SECRETARY OF STATE**

**NATURE AND EXTENT OF SERVICES**

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	38,318,822			38,318,822
BUILDING DEPRECIATION	495,255		495,255	
RETIREMENT/GROUP INSURANCE	4,716,841		4,716,841	
OASDHI	666,353		666,353	
BUILDING RENTAL	1,562,530		1,562,530	
WORKER'S COMPENSATION	23,642		23,642	
UNEMPLOYMENT COMPENSATION	2,113		2,113	
INSURANCE	144		144	
BUDGET AND PLANNING	11,161	1,410	12,571	
ACCOUNTING	22,477	399	22,876	
PERSONNEL	19,485	182	19,667	
PURCHASING	23,251	125	23,376	
GENERAL SERVICES	4,541	16	4,557	
TREASURER	928	12	940	
SECRETARY OF STATE		159,849	159,849	
SECURITY		75,759	75,759	
REVENUE		431	431	
Total Allocated Additions:	7,548,721	238,183	7,786,904	7,786,904
Total To Be Allocated:	45,867,543	238,183		46,105,726

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE**

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	7,194,776	0	2,155,598	5,039,178
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	27,284,876	0	337,962	26,946,914
General and Administrative	5,326,198	0	1,595,761	3,730,437
Capital Outlay - Departmental	( 28,465)	0	( 8,540)	( 19,925)
Capital Outlay - G & A	( 1,458,563)	0	( 436,994)	( 1,021,569)
Postage	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	38,318,822	0	3,643,787	34,675,035
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	38,318,822	0	3,643,787	34,675,035
<b>Allocation Step 1</b>				
Inbound- All Others	7,548,721	0	2,261,642	5,287,079
1st Allocation	45,867,543	0	5,905,429	39,962,114
<b>Allocation Step 2</b>				
Inbound- All Others	238,183	0	71,361	166,822
2nd Allocation	238,183	0	71,361	166,822
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	46,105,726	0	5,976,790	40,128,936

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	72	0.0163	961		961		961
INFORMATION TECHNOLOGY	1	0.0002	13		13		13
ACCOUNTING	1,729	0.3909	23,083		23,083		23,083
FACILITIES MANAG., DESIGN & CONST	2,152	0.4865	28,731		28,731		28,731
PERSONNEL	431	0.0974	5,754		5,754		5,754
TREASURER	3,046	0.6886	40,666		40,666		40,666
SECRETARY OF STATE	11,973	2.7068	159,849		159,849		159,849
SECURITY	76	0.0172	1,015		1,015	13	1,028
REVENUE	1,133	0.2561	15,126		15,126	191	15,317
LEGISLATURE	1,084	0.2451	14,472		14,472	183	14,655
JUDICIARY	58,607	13.2496	782,448		782,448	9,889	792,337
GOVERNOR	90	0.0203	1,202		1,202	15	1,217
LT. GOVERNOR	6	0.0014	80		80	1	81
AUDITOR	1,333	0.3014	17,797		17,797	225	18,022
ATTORNEY GENERAL	77,368	17.4911	1,032,922		1,032,922	13,054	1,045,976
AGRICULTURE	774	0.1750	10,333		10,333	131	10,464
INSURANCE	10,318	2.3327	137,753		137,753	1,741	139,494
CONSERVATION	355	0.0803	4,740		4,740	60	4,800
ECONOMIC DEVELOPMENT	3,029	0.6848	40,439		40,439	511	40,950
EDUCATION	4,002	0.9048	53,430		53,430	675	54,105
HIGHER EDUCATION	3,070	0.6941	40,987		40,987	518	41,505
HEALTH	13,939	3.1513	186,096		186,096	2,352	188,448
HIGHWAYS	1,148	0.2595	15,327		15,327	194	15,521
LABOR	17,715	4.0049	236,509		236,509	2,989	239,498
MENTAL HEALTH	20,416	4.6156	272,569		272,569	3,445	276,014
NATURAL RESOURCES	13,654	3.0868	182,291		182,291	2,304	184,595
PUBLIC SAFETY	23,562	5.3268	314,571		314,571	3,976	318,547
SOCIAL SERVICES	77,547	17.5315	1,035,312		1,035,312	13,085	1,048,397
CORRECTIONS	88,725	20.0585	1,184,546		1,184,546	14,970	1,199,516
ALL OTHER	4,974	1.1245	66,407		66,407	839	67,246



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	442,329	100.0000	5,905,429		5,905,429	71,361	5,976,790
Total	442,329	100.0000	5,905,429		5,905,429	71,361	5,976,790

Allocation Basis: Cubic Feet of Storage  
Allocation Source: Secretary of State's Records

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	39,962,114		39,962,114	166,822	40,128,936
SubTotal	100	100.0000	39,962,114		39,962,114	166,822	40,128,936
Total	100	100.0000	39,962,114		39,962,114	166,822	40,128,936

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	961	961	0
INFORMATION	13	13	0
ACCOUNTING	23,083	23,083	0
FACILITIES MANAG.,	28,731	28,731	0
PERSONNEL	5,754	5,754	0
TREASURER	40,666	40,666	0
SECRETARY OF STATE	159,849	159,849	0
SECURITY	1,028	1,028	0
REVENUE	15,317	15,317	0
LEGISLATURE	14,655	14,655	0
JUDICIARY	792,337	792,337	0
GOVERNOR	1,217	1,217	0
LT. GOVERNOR	81	81	0
AUDITOR	18,022	18,022	0
ATTORNEY GENERAL	1,045,976	1,045,976	0
AGRICULTURE	10,464	10,464	0
INSURANCE	139,494	139,494	0
CONSERVATION	4,800	4,800	0
ECONOMIC DEVELOPMENT	40,950	40,950	0
EDUCATION	54,105	54,105	0
HIGHER EDUCATION	41,505	41,505	0
HEALTH	188,448	188,448	0
HIGHWAYS	15,521	15,521	0
LABOR	239,498	239,498	0
MENTAL HEALTH	276,014	276,014	0
NATURAL RESOURCES	184,595	184,595	0
PUBLIC SAFETY	318,547	318,547	0
SOCIAL SERVICES	1,048,397	1,048,397	0
CORRECTIONS	1,199,516	1,199,516	0
ALL OTHER	40,196,182	67,246	40,128,936
Direct Billed	0	0	0

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS	GENERAL GOV'T
Total	46,105,726	5,976,790	40,128,936



**SCHEDULE 19**  
**FISCAL 2020**

**STATE OF MISSOURI**

**SECURITY**

**NATURE AND EXTENT OF SERVICES**

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECURITY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,359,380			1,359,380
BUILDING DEPRECIATION	4,093		4,093	
RETIREMENT/GROUP INSURANCE	736,640		736,640	
OASDHI	106,752		106,752	
INSURANCE	26		26	
BUDGET AND PLANNING	6,172	779	6,951	
ACCOUNTING	1,578	28	1,606	
PERSONNEL	3,511	33	3,544	
PURCHASING	635	3	638	
GENERAL SERVICES	818	3	821	
TREASURER	99	1	100	
SECRETARY OF STATE	1,015	13	1,028	
SECURITY		12,432	12,432	
Total Allocated Additions:	861,339	13,292	874,631	874,631
Total To Be Allocated:	2,220,719	13,292		2,234,011

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECURITY**

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,519,830	0	1,519,830
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	127,428	0	127,428
General and Administrative	19,129	0	19,129
Capital Outlay - Departmental	( 20,265)	0	( 20,265)
Capital Outlay - G/A	0	0	0
Unallowable Security	( 286,742)	0	( 286,742)
<b>Departmental Totals</b>			
Total Expenditures	1,359,380	0	1,359,380
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,359,380	0	1,359,380
<b>Allocation Step 1</b>			
Inbound- All Others	861,339	0	861,339
1st Allocation	2,220,719	0	2,220,719
<b>Allocation Step 2</b>			
Inbound- All Others	13,292	0	13,292
2nd Allocation	13,292	0	13,292
<b>Total For 26 SECURITY</b>			
Total Allocated	2,234,011	0	2,234,011

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	12	0.2099	4,662		4,662		4,662
INFORMATION TECHNOLOGY	605	10.5843	235,048		235,048		235,048
BUDGET AND PLANNING	26	0.4549	10,101		10,101		10,101
ACCOUNTING	69	1.2071	26,807		26,807		26,807
FACILITIES MANAG., DESIGN & CONST	150	2.6242	58,276		58,276		58,276
PERSONNEL	45	0.7873	17,483		17,483		17,483
PURCHASING	36	0.6298	13,986		13,986		13,986
GENERAL SERVICES	27	0.4724	10,490		10,490		10,490
TREASURER	43	0.7523	16,706		16,706		16,706
SECRETARY OF STATE	195	3.4115	75,759		75,759		75,759
SECURITY	32	0.5598	12,432		12,432		12,432
REVENUE	878	15.3604	341,113		341,113	2,605	343,718
LEGISLATURE	430	7.5227	167,059		167,059	1,277	168,336
JUDICIARY	71	1.2421	27,584		27,584	211	27,795
GOVERNOR	28	0.4899	10,878		10,878	83	10,961
LT. GOVERNOR	7	0.1225	2,720		2,720	21	2,741
AUDITOR	77	1.3471	29,915		29,915	229	30,144
ATTORNEY GENERAL	206	3.6039	80,033		80,033	612	80,645
AGRICULTURE	4	0.0700	1,554		1,554	12	1,566
INSURANCE	391	6.8404	151,907		151,907	1,161	153,068
ECONOMIC DEVELOPMENT	112	1.9594	43,513		43,513	333	43,846
EDUCATION	295	5.1610	114,610		114,610	876	115,486
HIGHER EDUCATION	136	2.3793	52,837		52,837	404	53,241
HEALTH	112	1.9594	43,513		43,513	333	43,846
HIGHWAYS	543	9.4997	210,961		210,961	1,613	212,574
LABOR	303	5.3009	117,718		117,718	900	118,618
NATURAL RESOURCES	323	5.6508	125,489		125,489	959	126,448
PUBLIC SAFETY	163	2.8516	63,327		63,327	484	63,811
SOCIAL SERVICES	377	6.5955	146,468		146,468	1,120	147,588
ALL OTHER	20	0.3499	7,770		7,770	59	7,829

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	5,716	100.0000	2,220,719		2,220,719	13,292	2,234,011
Total	5,716	100.0000	2,220,719		2,220,719	13,292	2,234,011

Allocation Basis: Head Count of Buildings Served  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	4,662	4,662
INFORMATION	235,048	235,048
BUDGET AND PLANNING	10,101	10,101
ACCOUNTING	26,807	26,807
FACILTIES MANAG.,	58,276	58,276
PERSONNEL	17,483	17,483
PURCHASING	13,986	13,986
GENERAL SERVICES	10,490	10,490
TREASURER	16,706	16,706
SECRETARY OF STATE	75,759	75,759
SECURITY	12,432	12,432
REVENUE	343,718	343,718
LEGISLATURE	168,336	168,336
JUDICIARY	27,795	27,795
GOVERNOR	10,961	10,961
LT. GOVERNOR	2,741	2,741
AUDITOR	30,144	30,144
ATTORNEY GENERAL	80,645	80,645
AGRICULTURE	1,566	1,566
INSURANCE	153,068	153,068
ECONOMIC DEVELOPMENT	43,846	43,846
EDUCATION	115,486	115,486
HIGHER EDUCATION	53,241	53,241
HEALTH	43,846	43,846
HIGHWAYS	212,574	212,574
LABOR	118,618	118,618
NATURAL RESOURCES	126,448	126,448
PUBLIC SAFETY	63,811	63,811
SOCIAL SERVICES	147,588	147,588
ALL OTHER	7,829	7,829
Direct Billed	0	0





**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
Total	2,234,011	2,234,011



**SCHEDULE 20**  
**FISCAL 2020**

**STATE OF MISSOURI**

**REVENUE**

**NATURE AND EXTENT OF SERVICES**

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department REVENUE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	469,520,834			469,520,834
BUILDING DEPRECIATION	689,141		689,141	
RETIREMENT/GROUP INSURANCE	24,625,606		24,625,606	
OASDHI	3,351,232		3,351,232	
BUILDING RENTAL	2,587,346		2,587,346	
WORKER'S COMPENSATION	155,664		155,664	
UNEMPLOYMENT COMPENSATION	27,979		27,979	
INSURANCE	1,304		1,304	
BUDGET AND PLANNING	64,954	8,203	73,157	
ACCOUNTING	140,561	2,496	143,057	
PERSONNEL	111,557	1,044	112,601	
PURCHASING	35,142	189	35,331	
GENERAL SERVICES	25,996	93	26,089	
TREASURER	55,165	730	55,895	
SECRETARY OF STATE	15,126	191	15,317	
SECURITY	341,113	2,605	343,718	
REVENUE		72,848	72,848	
Total Allocated Additions:	32,227,886	88,399	32,316,285	32,316,285
Total To Be Allocated:	501,748,720	88,399		501,837,119

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department REVENUE**

	Total	General & Admin	CASHIER	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	37,804,142	0	128,892	37,675,250
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	406,569,300	0	5,031	406,564,269
General and Administrative	26,175,559	0	89,245	26,086,314
Refunds	1,268,585,260	0	0	1,268,585,260
Capital Outlay - Departmental	( 983,751)	0	0	( 983,751)
Capital Outlay - G & A	( 44,416)	0	( 151)	( 44,265)
Refunds	( 1,268,585,260)	0	0	( 1,268,585,260)
<b>Departmental Totals</b>				
Total Expenditures	469,520,834	0	223,017	469,297,817
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	469,520,834	0	223,017	469,297,817
<b>Allocation Step 1</b>				
Inbound- All Others	32,227,886	0	109,880	32,118,006
1st Allocation	501,748,720	0	332,897	501,415,823
<b>Allocation Step 2</b>				
Inbound- All Others	88,399	0	301	88,098
2nd Allocation	88,399	0	301	88,098
<b>Total For 27 REVENUE</b>				
Total Allocated	501,837,119	0	333,198	501,503,921

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	7,455	0.0550	183		183		183
INFORMATION TECHNOLOGY	100,218	0.7390	2,460		2,460		2,460
BUDGET AND PLANNING	2,272	0.0168	56		56		56
ACCOUNTING	91,523	0.6749	2,247		2,247		2,247
FACILITIES MANAG., DESIGN & CONST	5,833	0.0430	143		143		143
PERSONNEL	4,188	0.0309	103		103		103
PURCHASING	2,123	0.0157	52		52		52
GENERAL SERVICES	43,626	0.3217	1,071		1,071		1,071
TREASURER	3,065	0.0226	75		75		75
SECRETARY OF STATE	17,575	0.1296	431		431		431
REVENUE	2,967,744	21.8830	72,848		72,848		72,848
LEGISLATURE	40,995	0.3023	1,006		1,006	1	1,007
JUDICIARY	247,380	1.8241	6,072		6,072	7	6,079
GOVERNOR	20,294	0.1496	498		498	1	499
LT. GOVERNOR	2,762	0.0204	68		68		68
AUDITOR	7,148	0.0527	175		175		175
ATTORNEY GENERAL	17,139	0.1264	421		421	1	422
AGRICULTURE	12,526	0.0924	307		307		307
INSURANCE	1,215	0.0090	30		30		30
CONSERVATION	122,037	0.8999	2,996		2,996	4	3,000
ECONOMIC DEVELOPMENT	23,691	0.1747	582		582	1	583
EDUCATION	3,588,146	26.4573	88,077		88,077	105	88,182
HIGHER EDUCATION	892,574	6.5815	21,910		21,910	26	21,936
HEALTH	401,004	2.9569	9,843		9,843	12	9,855
HIGHWAYS	514,576	3.7943	12,631		12,631	15	12,646
LABOR	6,064	0.0447	149		149		149
MENTAL HEALTH	983,148	7.2494	24,133		24,133	29	24,162
NATURAL RESOURCES	131,388	0.9688	3,225		3,225	4	3,229
PUBLIC SAFETY	596,793	4.4005	14,649		14,649	17	14,666
SOCIAL SERVICES	1,966,440	14.4998	48,269		48,269	57	48,326

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORRECTIONS	730,975	5.3899	17,943		17,943	21	17,964
ALL OTHER	9,927	0.0732	244		244		244
SubTotal	13,561,844	100.0000	332,897		332,897	301	333,198
Total	13,561,844	100.0000	332,897		332,897	301	333,198

Allocation Basis: Total Revenues (in thousands of dollars)  
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	501,415,823		501,415,823	88,098	501,503,921
SubTotal	100	100.0000	501,415,823		501,415,823	88,098	501,503,921
Total	100	100.0000	501,415,823		501,415,823	88,098	501,503,921

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	183	183	0
INFORMATION	2,460	2,460	0
BUDGET AND PLANNING	56	56	0
ACCOUNTING	2,247	2,247	0
FACILTIES MANAG.,	143	143	0
PERSONNEL	103	103	0
PURCHASING	52	52	0
GENERAL SERVICES	1,071	1,071	0
TREASURER	75	75	0
SECRETARY OF STATE	431	431	0
REVENUE	72,848	72,848	0
LEGISLATURE	1,007	1,007	0
JUDICIARY	6,079	6,079	0
GOVERNOR	499	499	0
LT. GOVERNOR	68	68	0
AUDITOR	175	175	0
ATTORNEY GENERAL	422	422	0
AGRICULTURE	307	307	0
INSURANCE	30	30	0
CONSERVATION	3,000	3,000	0
ECONOMIC DEVELOPMENT	583	583	0
EDUCATION	88,182	88,182	0
HIGHER EDUCATION	21,936	21,936	0
HEALTH	9,855	9,855	0
HIGHWAYS	12,646	12,646	0
LABOR	149	149	0
MENTAL HEALTH	24,162	24,162	0
NATURAL RESOURCES	3,229	3,229	0
PUBLIC SAFETY	14,666	14,666	0
SOCIAL SERVICES	48,326	48,326	0
CORRECTIONS	17,964	17,964	0
ALL OTHER	501,504,165	244	501,503,921
Direct Billed	0	0	0





**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	501,837,119	333,198	501,503,921



STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA .....	A.001
BUILDING DEPRECIATION	
Nature and Extent of Services .....	1
Total Costs to be Allocated .....	1.2
Costs to be Allocated by Activity (Cost Pool) .....	1.3
Detail Activity Allocation - Ag Feed/Seed Lab .....	1.4.1
Detail Activity Allocation - Broadway .....	1.4.2
Detail Activity Allocation - Capitol .....	1.4.3
Detail Activity Allocation - D & C Warehouse .....	1.4.4
Detail Activity Allocation - DEQ Lab .....	1.4.5
Detail Activity Allocation - Health Lab .....	1.4.6
Detail Activity Allocation - Fletcher Daniels .....	1.4.7
Detail Activity Allocation - Howerton .....	1.4.8
Detail Activity Allocation - Jefferson. ....	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ..	1.4.10
Detail Activity Allocation - Lewis & Clark .....	1.4.11
Detail Activity Allocation - Mill Creek .....	1.4.12
Detail Activity Allocation - Mo. Blvd .....	1.4.13
Detail Activity Allocation - National Guard Complex .....	1.4.14
Detail Activity Allocation - Penrose Family Center .....	1.4.15
Detail Activity Allocation - Professional Registration .....	1.4.16
Detail Activity Allocation - Springfield .....	1.4.17
Detail Activity Allocation - St. Joseph .....	1.4.18
Detail Activity Allocation - Supreme Court .....	1.4.19
Detail Activity Allocation - Truman .....	1.4.20
Detail Activity Allocation - Wainwright .....	1.4.21
Cost Allocation Summary .....	1.5
EQUIPMENT DEPRECIATION	
Nature and Extent of Services .....	2
Total Costs to be Allocated .....	2.2
Costs to be Allocated by Activity (Cost Pool) .....	2.3
Detail Activity Allocation - Equipment Depreciation .....	2.4.1
Cost Allocation Summary .....	2.5
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services .....	3
Total Costs to be Allocated .....	3.2
Costs to be Allocated by Activity (Cost Pool) .....	3.3
Detail Activity Allocation - Retirement/Group Insurance .....	3.4.1
Cost Allocation Summary .....	3.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
OASDHI	
Nature and Extent of Services .....	4
Total Costs to be Allocated .....	4.2
Costs to be Allocated by Activity (Cost Pool) .....	4.3
Detail Activity Allocation - OASDHI .....	4.4.1
Cost Allocation Summary .....	4.5
BUILDING RENTAL	
Nature and Extent of Services .....	5
Total Costs to be Allocated .....	5.2
Costs to be Allocated by Activity (Cost Pool) .....	5.3
Detail Activity Allocation - Building Rental .....	5.4.1
Cost Allocation Summary .....	5.5
WORKERS' COMPENSATION	
Nature and Extent of Services .....	6
Total Costs to be Allocated .....	6.2
Costs to be Allocated by Activity (Cost Pool) .....	6.3
Detail Activity Allocation - Workers' Compensation .....	6.4.1
Cost Allocation Summary .....	6.5
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services .....	7
Total Costs to be Allocated .....	7.2
Costs to be Allocated by Activity (Cost Pool) .....	7.3
Detail Activity Allocation - Unemployment Compensation .....	7.4.1
Cost Allocation Summary .....	7.5
INSURANCE	
Nature and Extent of Services .....	8
Total Costs to be Allocated .....	8.2
Costs to be Allocated by Activity (Cost Pool) .....	8.3
Detail Activity Allocation - Auto Claim .....	8.4.1
Detail Activity Allocation - Aircraft Liability .....	8.4.2
Detail Activity Allocation - Surety Bonds .....	8.4.3
Detail Activity Allocation - Specific Bonds .....	8.4.4
Cost Allocation Summary .....	8.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services .....	9
Total Costs to be Allocated .....	9.2
Costs to be Allocated by Activity (Cost Pool) .....	9.3
Detail Activity Allocation - Departmental .....	9.4.1
Detail Activity Allocation - Census 2020 .....	9.4.2
Detail Activity Allocation - General Government .....	9.4.3
Cost Allocation Summary .....	9.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services .....	10
Total Costs to be Allocated .....	10.2
Costs to be Allocated by Activity (Cost Pool) .....	10.3
Detail Activity Allocation - Section II .....	10.4.1
Cost Allocation Summary .....	10.5
BUDGET AND PLANNING	
Nature and Extent of Services .....	11
Total Costs to be Allocated .....	11.2
Costs to be Allocated by Activity (Cost Pool) .....	11.3
Detail Activity Allocation - Budget & Planning .....	11.4.1
Detail Activity Allocation - Census 2020 .....	11.4.2
Detail Activity Allocation - General Government .....	11.4.3
Cost Allocation Summary .....	11.5
ACCOUNTING	
Nature and Extent of Services .....	12
Total Costs to be Allocated .....	12.2
Costs to be Allocated by Activity (Cost Pool) .....	12.3
Detail Activity Allocation - Payroll .....	12.4.1
Detail Activity Allocation - Accounting .....	12.4.2
Detail Activity Allocation - General Government .....	12.4.3
Cost Allocation Summary .....	12.5
FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services .....	13
Total Costs to be Allocated .....	13.2
Costs to be Allocated by Activity (Cost Pool) .....	13.3
Detail Activity Allocation - Section II .....	13.4.1
Cost Allocation Summary .....	13.5
PERSONNEL	
Nature and Extent of Services .....	14
Total Costs to be Allocated .....	14.2
Costs to be Allocated by Activity (Cost Pool) .....	14.3
Detail Activity Allocation - Personnel Services .....	14.4.1
Detail Activity Allocation - HR Call Center .....	14.4.2
Detail Activity Allocation - Section II .....	14.4.3
Cost Allocation Summary .....	14.5
PURCHASING	
Nature and Extent of Services .....	15
Total Costs to be Allocated .....	15.2
Costs to be Allocated by Activity (Cost Pool) .....	15.3
Detail Activity Allocation - Operating .....	15.4.1
Cost Allocation Summary .....	15.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services .....	16
Total Costs to be Allocated .....	16.2
Costs to be Allocated by Activity (Cost Pool) .....	16.3
Detail Activity Allocation - Risk Management .....	16.4.1
Detail Activity Allocation - Section II .....	16.4.2
Detail Activity Allocation - Surplus Property .....	16.4.3
Cost Allocation Summary .....	16.5
TREASURER	
Nature and Extent of Services .....	17
Total Costs to be Allocated .....	17.2
Costs to be Allocated by Activity (Cost Pool) .....	17.3
Detail Activity Allocation - Disbursements .....	17.4.1
Detail Activity Allocation - General Government .....	17.4.2
Cost Allocation Summary .....	17.5
SECRETARY OF STATE	
Nature and Extent of Services .....	18
Total Costs to be Allocated .....	18.2
Costs to be Allocated by Activity (Cost Pool) .....	18.3
Detail Activity Allocation - Records Management .....	18.4.1
Detail Activity Allocation - General Government .....	18.4.2
Cost Allocation Summary .....	18.5
SECURITY	
Nature and Extent of Services .....	19
Total Costs to be Allocated .....	19.2
Costs to be Allocated by Activity (Cost Pool) .....	19.3
Detail Activity Allocation - Security .....	19.4.1
Cost Allocation Summary .....	19.5
REVENUE	
Nature and Extent of Services .....	20
Total Costs to be Allocated .....	20.2
Costs to be Allocated by Activity (Cost Pool) .....	20.3
Detail Activity Allocation - Cashier .....	20.4.1
Detail Activity Allocation - General Government .....	20.4.2
Cost Allocation Summary .....	20.5

MAXIMUS  
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	640,475	0	0	0	0	2,589	0
JUDICIARY	114,288	0	0	0	0	1,142,246	0
GOVERNOR	49,257	0	0	0	0	52,730	0
LT. GOVERNOR	11,757	0	0	0	0	0	0
AUDITOR	72,109	0	0	0	0	0	0
ATTORNEY GENERAL	205,824	0	0	0	0	12,113	0
AGRICULTURE	140,770	0	0	0	0	48,376	0
INSURANCE	308,119	0	0	0	0	121,454	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	118,130	0	0	0	0	53,833	0
EDUCATION	176,042	0	0	0	0	873,840	0
HIGHER EDUCATION	119,009	0	0	0	0	2,061	0
HEALTH	914,885	0	0	0	0	322,808	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,366	0	0	0	0	111,126	0
MENTAL HEALTH	83,650	0	0	0	0	9,205,867	0
NATURAL RESOURCES	514,099	0	0	0	0	337,115	0
PUBLIC SAFETY	277,338	0	0	0	0	1,747,208	0
SOCIAL SERVICES	854,433	0	0	0	0	2,737,251	0
CORRECTIONS	155,023	0	0	0	0	13,537,942	0
ALL OTHER	324,063	0	0	0	249,494	2,318,827	0
SubTotal	5,211,637	0	0	0	249,494	32,627,386	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,211,637	0	0	0	249,494	32,627,386	0

MAXIMUS  
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	421	0	0	0	39,552	0	57,674
JUDICIARY	2,606	0	0	35,446	246,460	0	356,763
GOVERNOR	21	0	0	63,347	2,750	0	2,835
LT. GOVERNOR	10	0	0	8,479	3,506	0	1,329
AUDITOR	74	0	0	5,274	5,834	0	10,100
ATTORNEY GENERAL	236	0	0	7,149	29,023	0	31,627
AGRICULTURE	335	0	0	56,248	60,627	0	36,855
INSURANCE	869	0	0	89,278	40,291	0	79,290
CONSERVATION	1,159	0	0	12,867	155,638	0	158,669
ECONOMIC DEVELOPMENT	241	0	0	79,616	18,429	0	32,957
EDUCATION	1,760	0	0	126,300	594,888	0	217,407
HIGHER EDUCATION	919	0	0	75,722	34,419	0	23,122
HEALTH	1,539	0	0	75,919	211,847	0	161,239
HIGHWAYS	3,537	0	0	41,311	516,767	0	484,336
LABOR	414	0	0	60,636	465,950	0	56,700
MENTAL HEALTH	5,199	0	0	71,827	364,753	0	701,477
NATURAL RESOURCES	1,240	0	0	59,601	134,286	0	162,656
PUBLIC SAFETY	51,561	0	0	130,639	399,940	0	488,234
SOCIAL SERVICES	5,785	0	0	227,263	519,083	0	572,751
CORRECTIONS	6,778	0	0	67,193	349,456	0	869,005
ALL OTHER	5,957	978,847	226,773,883	1,354,652	90,596	102,507,113	852,091
SubTotal	90,661	978,847	226,773,883	2,648,767	4,284,095	102,507,113	5,357,117
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	90,661	978,847	226,773,883	2,648,767	4,284,095	102,507,113	5,357,117



MAXIMUS  
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	13,363	2,058	14,655	168,336	1,007	940,130
JUDICIARY	0	82,659	12,724	792,337	27,795	6,079	2,819,403
GOVERNOR	54	657	122	1,217	10,961	499	184,450
LT. GOVERNOR	126	308	112	81	2,741	68	28,517
AUDITOR	1,786	2,340	342	18,022	30,144	175	146,200
ATTORNEY GENERAL	6,223	7,328	1,332	1,045,976	80,645	422	1,427,898
AGRICULTURE	11,872	8,539	2,252	10,464	1,566	307	378,211
INSURANCE	8,960	18,371	2,230	139,494	153,068	30	961,454
CONSERVATION	78,529	36,763	6,810	4,800	0	3,000	458,235
ECONOMIC DEVELOPMENT	41,040	7,636	891	40,950	43,846	583	438,152
EDUCATION	305,942	50,371	17,570	54,105	115,486	88,182	2,621,893
HIGHER EDUCATION	30,227	5,357	1,309	41,505	53,241	21,936	408,827
HEALTH	312,612	37,358	8,247	188,448	43,846	9,855	2,288,603
HIGHWAYS	0	112,216	21,832	15,521	212,574	12,646	1,420,740
LABOR	5,344	13,137	12,244	239,498	118,618	149	1,216,182
MENTAL HEALTH	154,307	162,526	21,436	276,014	0	24,162	11,071,218
NATURAL RESOURCES	22,254	37,686	6,239	184,595	126,448	3,229	1,589,448
PUBLIC SAFETY	198,772	113,120	18,749	318,547	63,811	14,666	3,822,585
SOCIAL SERVICES	1,124,756	132,702	60,727	1,048,397	147,588	48,326	7,479,062
CORRECTIONS	701,753	201,342	25,971	1,199,516	0	17,964	17,131,943
ALL OTHER	493	18,107,498	5,358,649	40,196,182	7,829	501,504,165	900,630,339
SubTotal	3,005,050	19,151,277	5,581,846	45,830,324	1,408,543	501,757,450	957,463,490
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	3,005,050	19,151,277	5,581,846	45,830,324	1,408,543	501,757,450	957,463,490





MAXIMUS  
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	940,130	0	940,130
JUDICIARY	0	2,819,403	0	2,819,403
GOVERNOR	0	184,450	0	184,450
LT. GOVERNOR	0	28,517	0	28,517
AUDITOR	0	146,200	0	146,200
ATTORNEY GENERAL	0	1,427,898	0	1,427,898
AGRICULTURE	0	378,211	0	378,211
INSURANCE	0	961,454	0	961,454
CONSERVATION	0	458,235	0	458,235
ECONOMIC DEVELOPMENT	0	438,152	0	438,152
EDUCATION	0	2,621,893	0	2,621,893
HIGHER EDUCATION	0	408,827	0	408,827
HEALTH	0	2,288,603	0	2,288,603
HIGHWAYS	0	1,420,740	0	1,420,740
LABOR	0	1,216,182	0	1,216,182
MENTAL HEALTH	0	11,071,218	0	11,071,218
NATURAL RESOURCES	0	1,589,448	0	1,589,448
PUBLIC SAFETY	0	3,822,585	0	3,822,585
SOCIAL SERVICES	0	7,479,062	0	7,479,062
CORRECTIONS	0	17,131,943	0	17,131,943
ALL OTHER	0	900,630,339	0	900,630,339
SubTotal	0	957,463,490	0	957,463,490
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	957,463,490	0	957,463,490



SCHEDULE 1  
CF 2020

STATE OF MISSOURI  
BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2020 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2020 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	34,271,520
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	13,821,607
Howerton	5,454,123
Jefferson	12,325,541
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,964,601
Mill Creek	8,310,369
Missouri Boulevard	2,976,076
National Guard Complex	4,494,615
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,356,090
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,566,403
Wainwright	22,217,892

**SCHEDULE 1**  
**CF 2020**

**STATE OF MISSOURI**  
**BUILDING DEPRECIATION (Continued)**  
**NATURE AND EXTENT OF SERVICES**

Depreciation expense for fiscal year 2020 was calculated using the straight-line method of depreciation over a useful life of 40 years. Square footage allocations were obtained from the Division of Facilities Management, Design and Construction, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,301,090			7,301,090
Total Allocated Additions:			0	0
Total To Be Allocated:	7,301,090	0		7,301,090

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,301,090	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,301,090	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,301,090	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,301,090	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,301,090	0	52,100	193,495	856,788

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	308,139	484,151	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	308,139	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	308,139	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	308,139	484,151	549,115	207,759	74,402
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	308,139	484,151	549,115	207,759	74,402

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	112,365	193,924	60,498	158,903	123,842
Departmental Totals					
Total Expenditures	112,365	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	112,365	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	112,365	193,924	60,498	158,903	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	112,365	193,924	60,498	158,903	123,842



**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,814,160	555,447
Departmental Totals			
Total Expenditures	152,456	1,814,160	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,814,160	555,447
Allocation Step 1			
1st Allocation	152,456	1,814,160	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,814,160	555,447

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building  
Allocation Source: Facilites Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,159	1.2005	2,323		2,323		2,323
ATTORNEY GENERAL	66,704	69.0940	133,693		133,693		133,693
SOCIAL SERVICES	28,678	29.7055	57,479		57,479		57,479
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	100.0000	193,495		193,495		193,495

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7836	6,714		6,714		6,714
BUDGET AND PLANNING	6,410	2.7224	23,325		23,325		23,325
FACILITIES MANAG., DESIGN & CONST	33,430	14.1981	121,648		121,648		121,648
TREASURER	1,941	0.8244	7,063		7,063		7,063
SECRETARY OF STATE	1,586	0.6736	5,771		5,771		5,771
SECURITY	253	0.1075	921		921		921
LEGISLATURE	176,009	74.7530	640,475		640,475		640,475
GOVERNOR	8,975	3.8118	32,659		32,659		32,659
LT. GOVERNOR	3,231	1.3722	11,757		11,757		11,757
AUDITOR	1,202	0.5105	4,374		4,374		4,374
NATURAL RESOURCES	572	0.2429	2,081		2,081		2,081
SubTotal	235,454	100.0000	856,788		856,788		856,788
Total	235,454	100.0000	856,788		856,788		856,788

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	4,993	100.0000	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	1,891	1.3980	4,831		4,831		4,831
SECRETARY OF STATE	1,018	0.7526	2,601		2,601		2,601
REVENUE	10,177	7.5239	25,998		25,998		25,998
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	3,723	2.7524	9,511		9,511		9,511
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	12,140	8.9751	31,013		31,013		31,013
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	3,441	2.5439	8,790		8,790		8,790
SOCIAL SERVICES	76,308	56.4147	194,935		194,935		194,935
CORRECTIONS	6,454	4.7714	16,487		16,487		16,487
ALL OTHER	5,713	4.2236	14,594		14,594		14,594
SubTotal	135,263	100.0000	345,540		345,540		345,540
Total	135,263	100.0000	345,540		345,540		345,540

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,305	2.3209	7,151		7,151		7,151
GENERAL SERVICES	1,469	0.7919	2,440		2,440		2,440
GOVERNOR	784	0.4227	1,302		1,302		1,302
EDUCATION	88,073	47.4808	146,308		146,308		146,308
HIGHER EDUCATION	753	0.4059	1,251		1,251		1,251
PUBLIC SAFETY	23,871	12.8690	39,654		39,654		39,654
SOCIAL SERVICES	55,407	29.8703	92,042		92,042		92,042
ALL OTHER	10,830	5.8385	17,991		17,991		17,991
SubTotal	185,492	100.0000	308,139		308,139		308,139
Total	185,492	100.0000	308,139		308,139		308,139

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,221	100.0000	484,151		484,151		484,151
SubTotal	131,221	100.0000	484,151		484,151		484,151
Total	131,221	100.0000	484,151		484,151		484,151

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4166	441,579		441,579		441,579
PUBLIC SAFETY	15,905	19.1735	105,285		105,285		105,285
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	100.0000	549,115		549,115		549,115

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,000	1.8558	1,381		1,381		1,381
REVENUE	19,473	36.1381	26,887		26,887		26,887
AGRICULTURE	33,412	62.0061	46,134		46,134		46,134
SubTotal	53,885	100.0000	74,402		74,402		74,402
Total	53,885	100.0000	74,402		74,402		74,402

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	120,244	100.0000	112,365		112,365		112,365
SubTotal	120,244	100.0000	112,365		112,365		112,365
Total	120,244	100.0000	112,365		112,365		112,365

Allocation Basis: Square Footage of Building  
Allocation Source: Department of Public Safety Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	2,716	2.8821	5,589		5,589		5,589
ALL OTHER	91,521	97.1179	188,335		188,335		188,335
SubTotal	94,237	100.0000	193,924		193,924		193,924
Total	94,237	100.0000	193,924		193,924		193,924

Allocation Basis: Square Footage of Building  
Allocation Source: Department of Social Services Records



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,627	100.0000	60,498		60,498		60,498
SubTotal	27,627	100.0000	60,498		60,498		60,498
Total	27,627	100.0000	60,498		60,498		60,498

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,057	6.0789	9,660		9,660		9,660
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0996	12,871		12,871		12,871
GOVERNOR	741	0.8907	1,415		1,415		1,415
AUDITOR	1,784	2.1445	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0849	9,669		9,669		9,669
HEALTH	13,051	15.6884	24,929		24,929		24,929
PUBLIC SAFETY	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	47,556	57.1663	90,838		90,838		90,838
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,760		53,760		53,760
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,655	4.9415	6,120		6,120		6,120
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	114,288		114,288		114,288
ATTORNEY GENERAL	11,780	25.0356	38,168		38,168		38,168
SubTotal	47,053	100.0000	152,456		152,456		152,456
Total	47,053	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	517	0.0998	1,810		1,810		1,810
INFORMATION TECHNOLOGY	98,253	18.9603	343,970		343,970		343,970
ACCOUNTING	14,844	2.8645	51,967		51,967		51,967
FACILITIES MANAG., DESIGN & CONST	19,604	3.7831	68,631		68,631		68,631
PERSONNEL	20,978	4.0482	73,441		73,441		73,441
PURCHASING	11,537	2.2263	40,389		40,389		40,389
GENERAL SERVICES	10,722	2.0691	37,536		37,536		37,536
TREASURER	18,386	3.5480	64,367		64,367		64,367
SECURITY	906	0.1748	3,172		3,172		3,172
REVENUE	174,482	33.6705	610,838		610,838		610,838
AUDITOR	14,410	2.7808	50,447		50,447		50,447
INSURANCE	53,291	10.2838	186,564		186,564		186,564
ECONOMIC DEVELOPMENT	33,743	6.5115	118,130		118,130		118,130
HIGHER EDUCATION	33,637	6.4911	117,758		117,758		117,758
SOCIAL SERVICES	4,343	0.8381	15,204		15,204		15,204
ALL OTHER	8,551	1.6501	29,936		29,936		29,936
SubTotal	518,204	100.0000	1,814,160		1,814,160		1,814,160
Total	518,204	100.0000	1,814,160		1,814,160		1,814,160

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6400	14,664		14,664		14,664
FACILITIES MANAG., DESIGN & CONST	1,672	1.1712	6,505		6,505		6,505
REVENUE	3,225	2.2590	12,547		12,547		12,547
GOVERNOR	1,975	1.3834	7,684		7,684		7,684
AUDITOR	1,123	0.7866	4,369		4,369		4,369
INSURANCE	7,722	5.4089	30,044		30,044		30,044
LABOR	32,267	22.6016	125,540		125,540		125,540
MENTAL HEALTH	20,066	14.0554	78,070		78,070		78,070
PUBLIC SAFETY	181	0.1268	704		704		704
SOCIAL SERVICES	53,521	37.4891	208,233		208,233		208,233
ALL OTHER	17,243	12.0780	67,087		67,087		67,087
SubTotal	142,764	100.0000	555,447		555,447		555,447
Total	142,764	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	8,524	0	0	6,714	0	0	0
INFORMATION	361,735	0	0	0	0	0	0
BUDGET AND PLANNING	23,325	0	0	23,325	0	0	0
ACCOUNTING	51,967	0	0	0	0	0	0
FACILITIES MANAG.,	230,177	0	2,323	121,648	3,443	0	0
PERSONNEL	73,441	0	0	0	0	0	0
PURCHASING	40,389	0	0	0	0	0	0
GENERAL SERVICES	39,976	0	0	0	0	0	0
TREASURER	71,430	0	0	7,063	0	0	0
SECRETARY OF STATE	495,255	0	0	5,771	0	0	0
SECURITY	4,093	0	0	921	0	0	0
REVENUE	689,141	0	0	0	0	0	0
LEGISLATURE	640,475	0	0	640,475	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	49,257	0	0	32,659	0	0	0
LT. GOVERNOR	11,757	0	0	11,757	0	0	0
AUDITOR	72,109	0	0	4,374	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,770	52,100	0	0	0	0	42,536
INSURANCE	308,119	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	118,130	0	0	0	0	0	0
EDUCATION	176,042	0	0	0	0	0	0
HIGHER EDUCATION	119,009	0	0	0	0	0	0
HEALTH	914,885	0	0	0	0	0	805,235
LABOR	132,366	0	0	0	0	0	0
MENTAL HEALTH	83,650	0	0	0	0	0	0
NATURAL RESOURCES	514,099	0	0	2,081	0	70,439	0
PUBLIC SAFETY	277,338	0	0	0	0	0	0
SOCIAL SERVICES	854,433	0	57,479	0	0	0	0
CORRECTIONS	155,023	0	0	0	0	0	0
ALL OTHER	324,063	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	7,301,090	52,100	193,495	856,788	3,443	70,439	847,771





**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	2,251	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,831	0	7,151	0	0	0	1,381
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,440	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,601	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	25,998	0	0	0	0	0	26,887
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,197	0	1,302	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	9,511	0	0	0	0	0	0
ATTORNEY GENERAL	24,294	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	46,134
INSURANCE	31,013	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	6,289	0	146,308	0	0	11,524	0
HIGHER EDUCATION	0	0	1,251	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,579	0	0
PUBLIC SAFETY	8,790	0	39,654	0	105,285	0	0
SOCIAL SERVICES	194,935	136,353	92,042	0	0	0	0
CORRECTIONS	16,487	0	0	0	0	120,425	0
ALL OTHER	14,594	0	17,991	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Total	345,540	136,353	308,139	484,151	549,115	207,759	74,402



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	1,810
INFORMATION	0	0	0	0	850	0	343,970
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,967
FACILITIES MANAG.,	0	0	0	9,660	4,604	0	68,631
PERSONNEL	0	0	0	0	0	0	73,441
PURCHASING	0	0	0	0	0	0	40,389
GENERAL SERVICES	0	0	0	0	0	0	37,536
TREASURER	0	0	0	0	0	0	64,367
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,172
REVENUE	0	0	0	12,871	0	0	610,838
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,447
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	186,564
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	118,130
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	117,758
HEALTH	0	0	0	24,929	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	112,365	0	0	3,381	7,159	0	0
SOCIAL SERVICES	0	5,589	0	90,838	53,760	0	15,204
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	188,335	0	0	6,120	0	29,936
Direct Billed	0	0	0	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Total	112,365	193,924	60,498	158,903	123,842	152,456	1,814,160



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	14,664
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,505
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,547
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	7,684
LT. GOVERNOR	0
AUDITOR	4,369
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,044
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,540
MENTAL HEALTH	78,070
NATURAL RESOURCES	0
PUBLIC SAFETY	704
SOCIAL SERVICES	208,233
CORRECTIONS	0
ALL OTHER	67,087
Direct Billed	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	WAINRIGHT
Total	<u>555,447</u>



STATE OF MISSOURI  
EQUIPMENT DEPRECIATION  
NATURE AND EXTENT OF SERVICES

A depreciation expense charge was used for equipment which is used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2020 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,320,740			2,320,740
Total Allocated Additions:			0	0
Total To Be Allocated:	2,320,740	0		2,320,740



**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,320,740	0	2,320,740
Departmental Totals			
Total Expenditures	2,320,740	0	2,320,740
Deductions			
Total Deductions	0	0	0
Functional Cost	2,320,740	0	2,320,740
Allocation Step 1			
1st Allocation	2,320,740	0	2,320,740
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,320,740	0	2,320,740

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,751	0.1185	2,751		2,751		2,751
INFORMATION TECHNOLOGY	2,275,956	98.0703	2,275,956		2,275,956		2,275,956
ACCOUNTING	2,211	0.0953	2,211		2,211		2,211
FACILITIES MANAG., DESIGN & CONST	2,632	0.1134	2,632		2,632		2,632
PURCHASING	465	0.0200	465		465		465
GENERAL SERVICES	36,725	1.5825	36,725		36,725		36,725
SubTotal	2,320,740	100.0000	2,320,740		2,320,740		2,320,740
Total	2,320,740	100.0000	2,320,740		2,320,740		2,320,740

Allocation Basis: Equipment Inventory  
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
COMM. OF ADMIN.	2,751	2,751
INFORMATION	2,275,956	2,275,956
ACCOUNTING	2,211	2,211
FACILTIES MANAG.,	2,632	2,632
PURCHASING	465	465
GENERAL SERVICES	36,725	36,725
Direct Billed	0	0
Total	<u>2,320,740</u>	<u>2,320,740</u>



**SCHEDULE 3**  
**CF 2020**

**STATE OF MISSOURI**  
**RETIREMENT/GROUP INSURANCE**  
**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System, Group Health Insurance Fund, and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department RETIREMENT/GROUP INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	71,034,912			71,034,912
Total Allocated Additions:			0	0
Total To Be Allocated:	71,034,912	0		71,034,912

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
Retirement/Group Insurance	893,263,850	0	893,263,850
Non-Central Service Costs	( 822,228,938)	0	( 822,228,938)
<b>Departmental Totals</b>			
Total Expenditures	71,034,912	0	71,034,912
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	71,034,912	0	71,034,912
<b>Allocation Step 1</b>			
1st Allocation	71,034,912	0	71,034,912
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	71,034,912	0	71,034,912

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RETIREMENT/GROUP INSURANCE**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	453,945	0.6390	453,945		453,945		453,945
INFORMATION TECHNOLOGY	22,788,125	32.0802	22,788,125		22,788,125		22,788,125
BUDGET AND PLANNING	793,326	1.1168	793,326		793,326		793,326
ACCOUNTING	1,481,202	2.0852	1,481,202		1,481,202		1,481,202
FACILITIES MANAG., DESIGN & CONST	10,036,028	14.1283	10,036,028		10,036,028		10,036,028
PERSONNEL	1,181,536	1.6633	1,181,536		1,181,536		1,181,536
PURCHASING	951,199	1.3391	951,199		951,199		951,199
GENERAL SERVICES	2,186,223	3.0777	2,186,223		2,186,223		2,186,223
TREASURER	1,084,241	1.5263	1,084,241		1,084,241		1,084,241
SECRETARY OF STATE	4,716,841	6.6402	4,716,841		4,716,841		4,716,841
SECURITY	736,640	1.0370	736,640		736,640		736,640
REVENUE	24,625,606	34.6669	24,625,606		24,625,606		24,625,606
SubTotal	71,034,912	100.0000	71,034,912		71,034,912		71,034,912
Total	71,034,912	100.0000	71,034,912		71,034,912		71,034,912

Allocation Basis: Retirement/Group Insurance for Central Service Agencies  
Allocation Source: HR Access Query for Fiscal Year 2020

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department RETIREMENT/GROUP INSURANCE**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	453,945	453,945
INFORMATION	22,788,125	22,788,125
BUDGET AND PLANNING	793,326	793,326
ACCOUNTING	1,481,202	1,481,202
FACILTIES MANAG.,	10,036,028	10,036,028
PERSONNEL	1,181,536	1,181,536
PURCHASING	951,199	951,199
GENERAL SERVICES	2,186,223	2,186,223
TREASURER	1,084,241	1,084,241
SECRETARY OF STATE	4,716,841	4,716,841
SECURITY	736,640	736,640
REVENUE	24,625,606	24,625,606
Direct Billed	0	0
Total	<u>71,034,912</u>	<u>71,034,912</u>





**SCHEDULE 4**  
**CF 2020**

**STATE OF MISSOURI**

**OASDHI**

**NATURE AND EXTENT OF SERVICES**

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department OASDHI**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,397,975			10,397,975
Total Allocated Additions:			0	0
Total To Be Allocated:	10,397,975	0		10,397,975

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department OASDHI**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
OASDHI Payments	155,702,137	0	155,702,137
Non-Central Service Costs	( 145,304,162)	0	( 145,304,162)
<b>Departmental Totals</b>			
Total Expenditures	10,397,975	0	10,397,975
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	10,397,975	0	10,397,975
<b>Allocation Step 1</b>			
1st Allocation	10,397,975	0	10,397,975
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	10,397,975	0	10,397,975

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department OASDHI**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	81,355	0.7824	81,355		81,355		81,355
INFORMATION TECHNOLOGY	3,637,472	34.9825	3,637,472		3,637,472		3,637,472
BUDGET AND PLANNING	126,756	1.2190	126,756		126,756		126,756
ACCOUNTING	206,879	1.9896	206,879		206,879		206,879
FACILITIES MANAG., DESIGN & CONST	1,429,660	13.7494	1,429,660		1,429,660		1,429,660
PERSONNEL	188,921	1.8169	188,921		188,921		188,921
PURCHASING	148,057	1.4239	148,057		148,057		148,057
GENERAL SERVICES	291,684	2.8052	291,684		291,684		291,684
TREASURER	162,854	1.5662	162,854		162,854		162,854
SECRETARY OF STATE	666,353	6.4085	666,353		666,353		666,353
SECURITY	106,752	1.0267	106,752		106,752		106,752
REVENUE	3,351,232	32.2297	3,351,232		3,351,232		3,351,232
SubTotal	10,397,975	100.0000	10,397,975		10,397,975		10,397,975
Total	10,397,975	100.0000	10,397,975		10,397,975		10,397,975

Allocation Basis: OASDHI Payments for Central Service Agencies  
Allocation Source: HR Access Query for Fiscal Year 2020

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department OASDHI**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,355	81,355
INFORMATION	3,637,472	3,637,472
BUDGET AND PLANNING	126,756	126,756
ACCOUNTING	206,879	206,879
FACILITIES MANAG.,	1,429,660	1,429,660
PERSONNEL	188,921	188,921
PURCHASING	148,057	148,057
GENERAL SERVICES	291,684	291,684
TREASURER	162,854	162,854
SECRETARY OF STATE	666,353	666,353
SECURITY	106,752	106,752
REVENUE	3,351,232	3,351,232
Direct Billed	0	0
Total	10,397,975	10,397,975



**SCHEDULE 5**  
**CF 2020**

**STATE OF MISSOURI**

**BUILDING RENTAL**

**NATURE AND EXTENT OF SERVICES**

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2020 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING RENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,082,850			8,082,850
Total Allocated Additions:			0	0
Total To Be Allocated:	8,082,850	0		8,082,850

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING RENTAL**

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
<hr/>			
Total Expenditures	101,950,088	0	101,950,088
Non-Central Service Costs	( 92,438,302)	0	( 92,438,302)
Section II Costs	( 1,428,936)	0	( 1,428,936)
<b>Departmental Totals</b>			
<hr/>			
Total Expenditures	8,082,850	0	8,082,850
<b>Deductions</b>			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,082,850	0	8,082,850
<b>Allocation Step 1</b>			
<hr/>			
1st Allocation	8,082,850	0	8,082,850
<b>Allocation Step 2</b>			
<hr/>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
<hr/>			
Total Allocated	8,082,850	0	8,082,850



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING RENTAL**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	48,519	0.6003	48,519		48,519		48,519
INFORMATION TECHNOLOGY	1,161,715	14.3726	1,161,715		1,161,715		1,161,715
BUDGET AND PLANNING	78,673	0.9733	78,673		78,673		78,673
ACCOUNTING	149,605	1.8509	149,605		149,605		149,605
FACILITIES MANAG., DESIGN & CONST	1,444,311	17.8688	1,444,311		1,444,311		1,444,311
PERSONNEL	265,094	3.2797	265,094		265,094		265,094
PURCHASING	102,060	1.2627	102,060		102,060		102,060
GENERAL SERVICES	244,938	3.0303	244,938		244,938		244,938
TREASURER	188,565	2.3329	188,565		188,565		188,565
SECRETARY OF STATE	1,562,530	19.3314	1,562,530		1,562,530		1,562,530
REVENUE	2,587,346	32.0104	2,587,346		2,587,346		2,587,346
ALL OTHER	249,494	3.0867	249,494		249,494		249,494
SubTotal	8,082,850	100.0000	8,082,850		8,082,850		8,082,850
Total	8,082,850	100.0000	8,082,850		8,082,850		8,082,850

Allocation Basis: Actual Building Rental Costs by Department  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING RENTAL**

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	48,519	48,519
INFORMATION	1,161,715	1,161,715
BUDGET AND PLANNING	78,673	78,673
ACCOUNTING	149,605	149,605
FACILITIES MANAG.,	1,444,311	1,444,311
PERSONNEL	265,094	265,094
PURCHASING	102,060	102,060
GENERAL SERVICES	244,938	244,938
TREASURER	188,565	188,565
SECRETARY OF STATE	1,562,530	1,562,530
REVENUE	2,587,346	2,587,346
ALL OTHER	249,494	249,494
Direct Billed	0	0
Total	8,082,850	8,082,850



**SCHEDULE 6**  
**CF 2020**

**STATE OF MISSOURI**  
**WORKERS' COMPENSATION**  
**NATURE AND EXTENT OF SERVICES**

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department WORKER'S COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,721,585			33,721,585
Total Allocated Additions:			0	0
Total To Be Allocated:	33,721,585	0		33,721,585

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department WORKER'S COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	33,721,585	0	33,721,585
Departmental Totals			
Total Expenditures	33,721,585	0	33,721,585
Deductions			
Total Deductions	0	0	0
Functional Cost	33,721,585	0	33,721,585
Allocation Step 1			
1st Allocation	33,721,585	0	33,721,585
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,721,585	0	33,721,585

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	205,057	0.6323	213,230		213,230		213,230
ACCOUNTING	1,873	0.0058	1,948		1,948		1,948
FACILITIES MANAG., DESIGN & CONST	518,470	1.5988	539,135		539,135		539,135
PURCHASING	140,621	0.4336	146,226		146,226		146,226
GENERAL SERVICES	13,804	0.0426	14,354		14,354		14,354
SECRETARY OF STATE	22,736	0.0701	23,642		23,642		23,642
REVENUE	149,697	0.4616	155,664		155,664		155,664
LEGISLATURE	2,490	0.0077	2,589		2,589		2,589
JUDICIARY	1,098,464	3.3873	1,142,246		1,142,246		1,142,246
GOVERNOR	50,709	0.1564	52,730		52,730		52,730
ATTORNEY GENERAL	11,649	0.0359	12,113		12,113		12,113
AGRICULTURE	46,522	0.1435	48,376		48,376		48,376
INSURANCE	116,799	0.3602	121,454		121,454		121,454
ECONOMIC DEVELOPMENT	51,770	0.1596	53,833		53,833		53,833
EDUCATION	840,346	2.5913	873,840		873,840		873,840
HIGHER EDUCATION	1,982	0.0061	2,061		2,061		2,061
HEALTH	310,435	0.9573	322,808		322,808		322,808
LABOR	106,867	0.3295	111,126		111,126		111,126
MENTAL HEALTH	8,853,011	27.2996	9,205,867		9,205,867		9,205,867
NATURAL RESOURCES	324,194	0.9997	337,115		337,115		337,115
PUBLIC SAFETY	1,680,238	5.1813	1,747,208		1,747,208		1,747,208
SOCIAL SERVICES	2,632,333	8.1172	2,737,251		2,737,251		2,737,251
CORRECTIONS	13,019,039	40.1462	13,537,942		13,537,942		13,537,942
ALL OTHER	2,229,948	6.8764	2,318,827		2,318,827		2,318,827
SubTotal	32,429,054	100.0000	33,721,585		33,721,585		33,721,585
Total	32,429,054	100.0000	33,721,585		33,721,585		33,721,585

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

Allocation Basis: Worker's Compensation Payments for FY 2020

Allocation Source: FY 2020 CAFR Work Papers

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department WORKER'S COMPENSATION**

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	213,230	213,230
ACCOUNTING	1,948	1,948
FACILITIES MANAG.,	539,135	539,135
PURCHASING	146,226	146,226
GENERAL SERVICES	14,354	14,354
SECRETARY OF STATE	23,642	23,642
REVENUE	155,664	155,664
LEGISLATURE	2,589	2,589
JUDICIARY	1,142,246	1,142,246
GOVERNOR	52,730	52,730
ATTORNEY GENERAL	12,113	12,113
AGRICULTURE	48,376	48,376
INSURANCE	121,454	121,454
ECONOMIC DEVELOPMENT	53,833	53,833
EDUCATION	873,840	873,840
HIGHER EDUCATION	2,061	2,061
HEALTH	322,808	322,808
LABOR	111,126	111,126
MENTAL HEALTH	9,205,867	9,205,867
NATURAL RESOURCES	337,115	337,115
PUBLIC SAFETY	1,747,208	1,747,208
SOCIAL SERVICES	2,737,251	2,737,251
CORRECTIONS	13,537,942	13,537,942
ALL OTHER	2,318,827	2,318,827
Direct Billed	0	0
Total	33,721,585	33,721,585



**SCHEDULE 7**  
**CF 2020**

**STATE OF MISSOURI**

**UNEMPLOYMENT COMPENSATION**

**NATURE AND EXTENT OF SERVICES**

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2020. Only central services department costs have been allocated to avoid duplication of billing.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department UNEMPLOYMENT COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,348			50,348
Total Allocated Additions:			0	0
Total To Be Allocated:	50,348	0		50,348

**MAXIMUS**

**Schedule .3 - Costs Allocated By Activity**  
**For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA
<hr/>			
Other Expense & Cost			
-----			
Unemployment Compensation Benefits	1,574,848	0	1,574,848
Non-Central Service Costs	( 1,519,634)	0	( 1,519,634)
Section II Costs	( 4,866)	0	( 4,866)
Departmental Totals			
-----			
Total Expenditures	50,348	0	50,348
Deductions			
-----			
Total Deductions	0	0	0
Functional Cost	50,348	0	50,348
Allocation Step 1			
-----			
1st Allocation	50,348	0	50,348
Allocation Step 2			
-----			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
-----			
Total Allocated	50,348	0	50,348

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department UNEMPLOYMENT COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	13,238	26.2930	13,238		13,238		13,238
FACILTIES MANAG., DESIGN & CONST	26	0.0516	26		26		26
PERSONNEL	6,992	13.8873	6,992		6,992		6,992
SECRETARY OF STATE	2,113	4.1968	2,113		2,113		2,113
REVENUE	27,979	55.5713	27,979		27,979		27,979
SubTotal	50,348	100.0000	50,348		50,348		50,348
Total	50,348	100.0000	50,348		50,348		50,348

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies  
Allocation Source: FY 2020 CAFR Work Papers

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department UNEMPLOYMENT COMPENSATION**

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	13,238	13,238
FACILTIES MANAG.,	26	26
PERSONNEL	6,992	6,992
SECRETARY OF STATE	2,113	2,113
REVENUE	27,979	27,979
Direct Billed	0	0
Total	<u>50,348</u>	<u>50,348</u>



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

**Auto Claim.** Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2020.

**Aircraft Liability.** Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

**Surety Bonds.** Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

**Specific Bonds.** Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	121,591			121,591
Total Allocated Additions:			0	0
Total To Be Allocated:	121,591	0		121,591

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
<b>Other Expense &amp; Cost</b>					
Claims Administration Fees	4,924	0	4,924	0	0
Insurance/Bond Premium	116,667	0	0	73,732	39,966
<b>Departmental Totals</b>					
Total Expenditures	121,591	0	4,924	73,732	39,966
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	121,591	0	4,924	73,732	39,966
<b>Allocation Step 1</b>					
1st Allocation	121,591	0	4,924	73,732	39,966
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	121,591	0	4,924	73,732	39,966



**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

## SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	2,969
Departmental Totals	
Total Expenditures	2,969
Deductions	
Total Deductions	0
Functional Cost	2,969
Allocation Step 1	
1st Allocation	2,969
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	2,969

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	9,673	2.1156	104		104		104
GENERAL SERVICES	15,535	3.3976	167		167		167
TREASURER	782	0.1710	8		8		8
REVENUE	44,794	9.7968	482		482		482
ATTORNEY GENERAL	480	0.1050	5		5		5
AGRICULTURE	6,148	1.3446	66		66		66
EDUCATION	15,936	3.4853	172		172		172
HIGHER EDUCATION	69,650	15.2329	750		750		750
HEALTH	33,493	7.3251	361		361		361
MENTAL HEALTH	7,071	1.5465	76		76		76
NATURAL RESOURCES	4,836	1.0577	52		52		52
PUBLIC SAFETY	60,110	13.1465	647		647		647
SOCIAL SERVICES	148,613	32.5026	1,602		1,602		1,602
CORRECTIONS	40,112	8.7728	432		432		432
SubTotal	457,233	100.0000	4,924		4,924		4,924
Total	457,233	100.0000	4,924		4,924		4,924

Allocation Basis: Vehicle Claims by Deparments for FY 2020  
Allocation Source: FY 2020 CAFR work papers

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	28,018	37.9998	28,018		28,018		28,018
PUBLIC SAFETY	45,714	62.0002	45,714		45,714		45,714
SubTotal	73,732	100.0000	73,732		73,732		73,732
Total	73,732	100.0000	73,732		73,732		73,732

Allocation Basis: Actual Aircraft Liability Premiums, FY 2020  
Allocation Source: FY 2020 CAFR work papers

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0259	10		10		10
INFORMATION TECHNOLOGY	938	1.5186	607		607		607
BUDGET AND PLANNING	26	0.0421	17		17		17
ACCOUNTING	66	0.1069	43		43		43
FACILITIES MANAG., DESIGN & CONST	495	0.8014	320		320		320
PERSONNEL	53	0.0858	34		34		34
PURCHASING	40	0.0648	26		26		26
GENERAL SERVICES	113	0.1829	73		73		73
TREASURER	45	0.0729	29		29		29
SECRETARY OF STATE	222	0.3594	144		144		144
SECURITY	40	0.0648	26		26		26
REVENUE	1,271	2.0577	822		822		822
LEGISLATURE	651	1.0540	421		421		421
JUDICIARY	4,027	6.5197	2,606		2,606		2,606
GOVERNOR	32	0.0518	21		21		21
LT. GOVERNOR	15	0.0243	10		10		10
AUDITOR	114	0.1846	74		74		74
ATTORNEY GENERAL	357	0.5780	231		231		231
AGRICULTURE	416	0.6735	269		269		269
INSURANCE	895	1.4490	579		579		579
CONSERVATION	1,791	2.8996	1,159		1,159		1,159
ECONOMIC DEVELOPMENT	372	0.6023	241		241		241
EDUCATION	2,454	3.9730	1,588		1,588		1,588
HIGHER EDUCATION	261	0.4226	169		169		169
HEALTH	1,820	2.9466	1,178		1,178		1,178
HIGHWAYS	5,467	8.8510	3,537		3,537		3,537
LABOR	640	1.0362	414		414		414
MENTAL HEALTH	7,918	12.8191	5,123		5,123		5,123
NATURAL RESOURCES	1,836	2.9725	1,188		1,188		1,188
PUBLIC SAFETY	5,511	8.9222	3,566		3,566		3,566

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	10.4668	4,183		4,183		4,183
CORRECTIONS	9,809	15.8803	6,346		6,346		6,346
ALL OTHER	7,591	12.2897	4,912		4,912		4,912
SubTotal	61,767	100.0000	39,966		39,966		39,966
Total	61,767	100.0000	39,966		39,966		39,966

Allocation Basis: Total Number of Employees, FY 2020  
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	290	9.7676	290		290		290
PUBLIC SAFETY	1,634	55.0354	1,634		1,634		1,634
ALL OTHER	1,045	35.1970	1,045		1,045		1,045
SubTotal	2,969	100.0000	2,969		2,969		2,969
Total	2,969	100.0000	2,969		2,969		2,969

Allocation Basis: Insurance Premiums on State Officials  
Allocation Source: FY 2020 CAFR Work Papers

MAXIMUS  
Schedule .5 - Allocation Summary  
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	10	0	0	10	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	43	0	0	43	0
FACILITIES MANAG.,	424	104	0	320	0
PERSONNEL	34	0	0	34	0
PURCHASING	26	0	0	26	0
GENERAL SERVICES	28,258	167	28,018	73	0
TREASURER	37	8	0	29	0
SECRETARY OF STATE	144	0	0	144	0
SECURITY	26	0	0	26	0
REVENUE	1,304	482	0	822	0
LEGISLATURE	421	0	0	421	0
JUDICIARY	2,606	0	0	2,606	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	10	0	0	10	0
AUDITOR	74	0	0	74	0
ATTORNEY GENERAL	236	5	0	231	0
AGRICULTURE	335	66	0	269	0
INSURANCE	869	0	0	579	290
CONSERVATION	1,159	0	0	1,159	0
ECONOMIC DEVELOPMENT	241	0	0	241	0
EDUCATION	1,760	172	0	1,588	0
HIGHER EDUCATION	919	750	0	169	0
HEALTH	1,539	361	0	1,178	0
HIGHWAYS	3,537	0	0	3,537	0
LABOR	414	0	0	414	0
MENTAL HEALTH	5,199	76	0	5,123	0
NATURAL RESOURCES	1,240	52	0	1,188	0
PUBLIC SAFETY	51,561	647	45,714	3,566	1,634
SOCIAL SERVICES	5,785	1,602	0	4,183	0
CORRECTIONS	6,778	432	0	6,346	0
ALL OTHER	5,957	0	0	4,912	1,045

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	121,591	4,924	73,732	39,966	2,969





STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Technology Services  
Personnel  
Purchasing  
General Services

**Departmental.** Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each OA division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMM. OF ADMIN.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,556,169			1,556,169
BUILDING DEPRECIATION	8,524		8,524	
EQUIPMENT DEPRECIATION	2,751		2,751	
RETIREMENT/GROUP INSURANCE	453,945		453,945	
OASDHI	81,355		81,355	
BUILDING RENTAL	48,519		48,519	
INSURANCE	10		10	
COMM. OF ADMIN.		10,811	10,811	
ACCOUNTING		1,773	1,773	
PERSONNEL		5,855	5,855	
PURCHASING		2,234	2,234	
GENERAL SERVICES		327	327	
TREASURER		71	71	
SECRETARY OF STATE		961	961	
SECURITY		4,662	4,662	
REVENUE		183	183	
Total Allocated Additions:	595,104	26,877	621,981	621,981
Total To Be Allocated:	2,151,273	26,877		2,178,150

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMM. OF ADMIN.**

	Total	General & Admin	DEPARTMENTAL	Census 2020	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	905,771	0	658,700	56,318	190,753
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	901,597	0	384,527	405,715	111,355
Unallowable	( 251,199)	0	( 250,930)	0	( 269)
<b>Departmental Totals</b>					
Total Expenditures	1,556,169	0	792,297	462,033	301,839
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,556,169	0	792,297	462,033	301,839
<b>Allocation Step 1</b>					
Inbound- All Others	595,104	0	432,775	37,002	125,327
1st Allocation	2,151,273	0	1,225,072	499,035	427,166
<b>Allocation Step 2</b>					
Inbound- All Others	26,877	0	19,546	1,671	5,660
2nd Allocation	26,877	0	19,546	1,671	5,660
<b>Total For 15 COMM. OF ADMIN.</b>					
Total Allocated	2,178,150	0	1,244,618	500,706	432,826

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.8825	10,811		10,811		10,811
INFORMATION TECHNOLOGY	938	51.7374	633,821		633,821	10,203	644,024
BUDGET AND PLANNING	26	1.4341	17,569		17,569	283	17,852
ACCOUNTING	66	3.6404	44,597		44,597	718	45,315
FACILITIES MANAG., DESIGN & CONST	495	27.3028	334,479		334,479	5,384	339,863
PERSONNEL	53	2.9233	35,813		35,813	576	36,389
PURCHASING	40	2.2063	27,029		27,029	435	27,464
GENERAL SERVICES	113	6.2328	76,356		76,356	1,229	77,585
ALL OTHER	66	3.6404	44,597		44,597	718	45,315
SubTotal	1,813	100.0000	1,225,072		1,225,072	19,546	1,244,618
Total	1,813	100.0000	1,225,072		1,225,072	19,546	1,244,618

Allocation Basis: Average Number of OA Employees, FY 2020  
Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	499,035		499,035	1,671	500,706
SubTotal	100	100.0000	499,035		499,035	1,671	500,706
Total	100	100.0000	499,035		499,035	1,671	500,706

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	427,166		427,166	5,660	432,826
SubTotal	100	100.0000	427,166		427,166	5,660	432,826
Total	100	100.0000	427,166		427,166	5,660	432,826

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department COMM. OF ADMIN.**

Receiving Department	Total	DEPARTMENTAL	Census 2020	GENERAL GOV'T
COMM. OF ADMIN.	10,811	10,811	0	0
INFORMATION	644,024	644,024	0	0
BUDGET AND PLANNING	17,852	17,852	0	0
ACCOUNTING	45,315	45,315	0	0
FACILITIES MANAG.,	339,863	339,863	0	0
PERSONNEL	36,389	36,389	0	0
PURCHASING	27,464	27,464	0	0
GENERAL SERVICES	77,585	77,585	0	0
ALL OTHER	978,847	45,315	500,706	432,826
Direct Billed	0	0	0	0
Total	2,178,150	1,244,618	500,706	432,826



STATE OF MISSOURI  
INFORMATION TECHNOLOGY SERVICES  
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".



**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION TECHNOLOGY SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	194,703,648			194,703,648
BUILDING DEPRECIATION	361,735		361,735	
EQUIPMENT DEPRECIATION	2,275,956		2,275,956	
RETIREMENT/GROUP INSURANCE	22,788,125		22,788,125	
OASDHI	3,637,472		3,637,472	
BUILDING RENTAL	1,161,715		1,161,715	
WORKER'S COMPENSATION	213,230		213,230	
UNEMPLOYMENT COMPENSATION	13,238		13,238	
INSURANCE	607		607	
COMM. OF ADMIN.	633,821	10,203	644,024	
BUDGET AND PLANNING		24,774	24,774	
ACCOUNTING		77,514	77,514	
PERSONNEL		343,256	343,256	
PURCHASING		268,388	268,388	
GENERAL SERVICES		19,185	19,185	
TREASURER		3,495	3,495	
SECRETARY OF STATE		13	13	
SECURITY		235,048	235,048	
REVENUE		2,460	2,460	
Total Allocated Additions:	31,085,899	984,336	32,070,235	32,070,235
Total To Be Allocated:	225,789,547	984,336		226,773,883

## MAXIMUS

**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY SERVICES**

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	49,279,321	0	49,279,321
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	162,177,465	0	162,177,465
Capital Outlay - Departmental	( 16,753,138)	0	( 16,753,138)
<b>Departmental Totals</b>			
Total Expenditures	194,703,648	0	194,703,648
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	194,703,648	0	194,703,648
<b>Allocation Step 1</b>			
Inbound- All Others	31,085,899	0	31,085,899
1st Allocation	225,789,547	0	225,789,547
<b>Allocation Step 2</b>			
Inbound- All Others	984,336	0	984,336
2nd Allocation	984,336	0	984,336
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	226,773,883	0	226,773,883

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	225,789,547		225,789,547	984,336	226,773,883
SubTotal	100	100.0000	225,789,547		225,789,547	984,336	226,773,883
Total	100	100.0000	225,789,547		225,789,547	984,336	226,773,883

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY SERVICES**

Receiving Department	Total	SECTION II
ALL OTHER	226,773,883	226,773,883
Direct Billed	0	0
Total	<u>226,773,883</u>	<u>226,773,883</u>



**STATE OF MISSOURI**  
**BUDGET AND PLANNING**  
**NATURE AND EXTENT OF SERVICES**

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUDGET AND PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,884,959			1,884,959
BUILDING DEPRECIATION	23,325		23,325	
RETIREMENT/GROUP INSURANCE	793,326		793,326	
OASDHI	126,756		126,756	
BUILDING RENTAL	78,673		78,673	
INSURANCE	17		17	
COMM. OF ADMIN.	17,569	283	17,852	
BUDGET AND PLANNING		272,424	272,424	
ACCOUNTING		1,022	1,022	
PERSONNEL		9,514	9,514	
PURCHASING		199	199	
GENERAL SERVICES		532	532	
TREASURER		71	71	
SECURITY		10,101	10,101	
REVENUE		56	56	
Total Allocated Additions:	1,039,666	294,202	1,333,868	1,333,868
Total To Be Allocated:	2,924,625	294,202		3,218,827

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUDGET AND PLANNING**

	Total	General & Admin	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,668,577	0	1,031,151	18,735	618,691
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	255,482	0	63,142	154,455	37,885
Capital Outlay	( 39,100)	0	0	( 39,100)	0
<b>Departmental Totals</b>					
Total Expenditures	1,884,959	0	1,094,293	134,090	656,576
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,884,959	0	1,094,293	134,090	656,576
<b>Allocation Step 1</b>					
Inbound- All Others	1,039,666	0	642,495	11,674	385,497
1st Allocation	2,924,625	0	1,736,788	145,764	1,042,073
<b>Allocation Step 2</b>					
Inbound- All Others	294,202	0	181,812	3,303	109,087
2nd Allocation	294,202	0	181,812	3,303	109,087
<b>Total For 17 BUDGET AND PLANNING</b>					
Total Allocated	3,218,827	0	1,918,600	149,067	1,151,160

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	566	1.4264	24,774		24,774		24,774
BUDGET AND PLANNING	6,224	15.6855	272,424		272,424		272,424
ACCOUNTING	968	2.4395	42,369		42,369	5,351	47,720
FACILITIES MANAG., DESIGN & CONST	2,393	6.0307	104,741		104,741	13,228	117,969
PERSONNEL	75	0.1890	3,283		3,283	415	3,698
PURCHASING	53	0.1336	2,320		2,320	293	2,613
GENERAL SERVICES	61	0.1537	2,670		2,670	337	3,007
TREASURER	105	0.2646	4,596		4,596	580	5,176
SECRETARY OF STATE	255	0.6426	11,161		11,161	1,410	12,571
SECURITY	141	0.3553	6,172		6,172	779	6,951
REVENUE	1,484	3.7399	64,954		64,954	8,203	73,157
JUDICIARY	719	1.8120	31,471		31,471	3,975	35,446
GOVERNOR	1,285	3.2384	56,244		56,244	7,103	63,347
LT. GOVERNOR	172	0.4335	7,528		7,528	951	8,479
AUDITOR	107	0.2697	4,683		4,683	591	5,274
ATTORNEY GENERAL	145	0.3654	6,347		6,347	802	7,149
AGRICULTURE	1,141	2.8755	49,941		49,941	6,307	56,248
INSURANCE	1,811	4.5640	79,267		79,267	10,011	89,278
CONSERVATION	261	0.6578	11,424		11,424	1,443	12,867
ECONOMIC DEVELOPMENT	1,615	4.0701	70,688		70,688	8,928	79,616
EDUCATION	2,562	6.4567	112,138		112,138	14,162	126,300
HIGHER EDUCATION	1,536	3.8710	67,231		67,231	8,491	75,722
HEALTH	1,540	3.8810	67,406		67,406	8,513	75,919
HIGHWAYS	838	2.1119	36,679		36,679	4,632	41,311
LABOR	1,230	3.0998	53,837		53,837	6,799	60,636
MENTAL HEALTH	1,457	3.6719	63,773		63,773	8,054	71,827
NATURAL RESOURCES	1,209	3.0469	52,918		52,918	6,683	59,601
PUBLIC SAFETY	2,650	6.6784	115,990		115,990	14,649	130,639
SOCIAL SERVICES	4,610	11.6179	201,779		201,779	25,484	227,263
CORRECTIONS	1,363	3.4350	59,658		59,658	7,535	67,193



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	1,104	2.7823	48,322		48,322	6,103	54,425
SubTotal	39,680	100.0000	1,736,788		1,736,788	181,812	1,918,600
Total	39,680	100.0000	1,736,788		1,736,788	181,812	1,918,600

Allocation Basis: Budget and Planning Hours by Department, FY 2020  
Allocation Source: Budget and Planning Office

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	145,764		145,764	3,303	149,067
SubTotal	100	100.0000	145,764		145,764	3,303	149,067
Total	100	100.0000	145,764		145,764	3,303	149,067

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,042,073		1,042,073	109,087	1,151,160
SubTotal	100	100.0000	1,042,073		1,042,073	109,087	1,151,160
Total	100	100.0000	1,042,073		1,042,073	109,087	1,151,160

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
INFORMATION	24,774	24,774	0	0
BUDGET AND PLANNING	272,424	272,424	0	0
ACCOUNTING	47,720	47,720	0	0
FACILITIES MANAG.,	117,969	117,969	0	0
PERSONNEL	3,698	3,698	0	0
PURCHASING	2,613	2,613	0	0
GENERAL SERVICES	3,007	3,007	0	0
TREASURER	5,176	5,176	0	0
SECRETARY OF STATE	12,571	12,571	0	0
SECURITY	6,951	6,951	0	0
REVENUE	73,157	73,157	0	0
JUDICIARY	35,446	35,446	0	0
GOVERNOR	63,347	63,347	0	0
LT. GOVERNOR	8,479	8,479	0	0
AUDITOR	5,274	5,274	0	0
ATTORNEY GENERAL	7,149	7,149	0	0
AGRICULTURE	56,248	56,248	0	0
INSURANCE	89,278	89,278	0	0
CONSERVATION	12,867	12,867	0	0
ECONOMIC DEVELOPMENT	79,616	79,616	0	0
EDUCATION	126,300	126,300	0	0
HIGHER EDUCATION	75,722	75,722	0	0
HEALTH	75,919	75,919	0	0
HIGHWAYS	41,311	41,311	0	0
LABOR	60,636	60,636	0	0
MENTAL HEALTH	71,827	71,827	0	0
NATURAL RESOURCES	59,601	59,601	0	0
PUBLIC SAFETY	130,639	130,639	0	0
SOCIAL SERVICES	227,263	227,263	0	0
CORRECTIONS	67,193	67,193	0	0
ALL OTHER	1,354,652	54,425	149,067	1,151,160
Direct Billed	0	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Total	3,218,827	1,918,600	149,067	1,151,160



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

**Payroll**. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

**Accounting**. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,026,596			3,026,596
BUILDING DEPRECIATION	51,967		51,967	
EQUIPMENT DEPRECIATION	2,211		2,211	
RETIREMENT/GROUP INSURANCE	1,481,202		1,481,202	
OASDHI	206,879		206,879	
BUILDING RENTAL	149,605		149,605	
WORKER'S COMPENSATION	1,948		1,948	
INSURANCE	43		43	
COMM. OF ADMIN.	44,597	718	45,315	
BUDGET AND PLANNING	42,369	5,351	47,720	
ACCOUNTING		3,387	3,387	
PERSONNEL		24,152	24,152	
PURCHASING		131	131	
GENERAL SERVICES		1,350	1,350	
TREASURER		196	196	
SECRETARY OF STATE		23,083	23,083	
SECURITY		26,807	26,807	
REVENUE		2,247	2,247	
Total Allocated Additions:	1,980,821	87,422	2,068,243	2,068,243
Total To Be Allocated:	5,007,417	87,422		5,094,839

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ACCOUNTING**

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,917,823	0	536,004	2,333,675	48,144
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	108,773	0	19,982	86,996	1,795
Capital Outlay	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,026,596	0	555,986	2,420,671	49,939
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	3,026,596	0	555,986	2,420,671	49,939
<b>Allocation Step 1</b>					
Inbound- All Others	1,980,821	0	363,877	1,584,261	32,683
1st Allocation	5,007,417	0	919,863	4,004,932	82,622
<b>Allocation Step 2</b>					
Inbound- All Others	87,422	0	16,059	69,921	1,442
2nd Allocation	87,422	0	16,059	69,921	1,442
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	5,094,839	0	935,922	4,074,853	84,064



MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	392	0.0314	289		289		289
INFORMATION TECHNOLOGY	22,390	1.7949	16,510		16,510		16,510
BUDGET AND PLANNING	631	0.0506	465		465		465
ACCOUNTING	1,569	0.1258	1,157		1,157		1,157
FACILITIES MANAG., DESIGN & CONST	11,804	0.9463	8,704		8,704	155	8,859
PERSONNEL	1,247	0.1000	920		920	16	936
PURCHASING	952	0.0763	702		702	13	715
GENERAL SERVICES	2,722	0.2182	2,007		2,007	36	2,043
TREASURER	1,095	0.0878	807		807	14	821
SECRETARY OF STATE	5,320	0.4265	3,923		3,923	70	3,993
SECURITY	841	0.0674	620		620	11	631
REVENUE	30,925	2.4791	22,804		22,804	406	23,210
LEGISLATURE	15,034	1.2052	11,086		11,086	197	11,283
JUDICIARY	92,365	7.4043	68,110		68,110	1,213	69,323
GOVERNOR	758	0.0608	559		559	10	569
LT. GOVERNOR	385	0.0309	284		284	5	289
AUDITOR	2,748	0.2203	2,026		2,026	36	2,062
ATTORNEY GENERAL	8,633	0.6921	6,366		6,366	113	6,479
AGRICULTURE	10,868	0.8712	8,014		8,014	143	8,157
INSURANCE	17,127	1.3730	12,629		12,629	225	12,854
CONSERVATION	41,783	3.3495	30,811		30,811	549	31,360
ECONOMIC DEVELOPMENT	6,087	0.4880	4,489		4,489	80	4,569
EDUCATION	45,499	3.6474	33,551		33,551	598	34,149
HIGHER EDUCATION	6,577	0.5272	4,850		4,850	86	4,936
HEALTH	43,073	3.4529	31,762		31,762	566	32,328
HIGHWAYS	128,229	10.2793	94,556		94,556	1,684	96,240
LABOR	15,140	1.2137	11,164		11,164	199	11,363
MENTAL HEALTH	171,878	13.7784	126,742		126,742	2,258	129,000
NATURAL RESOURCES	40,968	3.2841	30,210		30,210	538	30,748
PUBLIC SAFETY	124,245	9.9599	91,618		91,618	1,632	93,250

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	156,567	12.5510	115,452		115,452	2,057	117,509
CORRECTIONS	238,045	19.0822	175,532		175,532	3,129	178,661
ALL OTHER	1,551	0.1243	1,144		1,144	20	1,164
SubTotal	1,247,448	100.0000	919,863		919,863	16,059	935,922
Total	1,247,448	100.0000	919,863		919,863	16,059	935,922

Allocation Basis: Number of Paychecks, FY 2020  
Allocation Source: SAM II HR Access Query

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	392	0.0371	1,484		1,484		1,484
INFORMATION TECHNOLOGY	16,114	1.5232	61,004		61,004		61,004
BUDGET AND PLANNING	147	0.0139	557		557		557
ACCOUNTING	589	0.0557	2,230		2,230		2,230
FACILITIES MANAG., DESIGN & CONST	26,572	2.5118	100,596		100,596	1,785	102,381
PERSONNEL	326	0.0308	1,234		1,234	22	1,256
PURCHASING	335	0.0317	1,268		1,268	23	1,291
GENERAL SERVICES	43,999	4.1592	166,572		166,572	2,956	169,528
TREASURER	70,511	6.6653	266,941		266,941	4,738	271,679
SECRETARY OF STATE	4,901	0.4633	18,554		18,554	329	18,883
SECURITY	253	0.0239	958		958	17	975
REVENUE	31,105	2.9403	117,757		117,757	2,090	119,847
LEGISLATURE	7,337	0.6936	27,776		27,776	493	28,269
JUDICIARY	45,974	4.3459	174,048		174,048	3,089	177,137
GOVERNOR	566	0.0535	2,143		2,143	38	2,181
LT. GOVERNOR	835	0.0789	3,161		3,161	56	3,217
AUDITOR	979	0.0925	3,706		3,706	66	3,772
ATTORNEY GENERAL	5,851	0.5531	22,151		22,151	393	22,544
AGRICULTURE	13,618	1.2873	51,555		51,555	915	52,470
INSURANCE	7,121	0.6731	26,959		26,959	478	27,437
CONSERVATION	32,255	3.0490	122,111		122,111	2,167	124,278
ECONOMIC DEVELOPMENT	3,597	0.3400	13,618		13,618	242	13,860
EDUCATION	145,533	13.7569	550,960		550,960	9,779	560,739
HIGHER EDUCATION	7,652	0.7233	28,969		28,969	514	29,483
HEALTH	46,592	4.4043	176,388		176,388	3,131	179,519
HIGHWAYS	109,143	10.3171	413,194		413,194	7,333	420,527
LABOR	117,983	11.1528	446,660		446,660	7,927	454,587
MENTAL HEALTH	61,187	5.7839	231,642		231,642	4,111	235,753
NATURAL RESOURCES	26,872	2.5402	101,732		101,732	1,806	103,538
PUBLIC SAFETY	79,598	7.5243	301,342		301,342	5,348	306,690

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	104,224	9.8521	394,571		394,571	7,003	401,574
CORRECTIONS	44,328	4.1903	167,817		167,817	2,978	170,795
ALL OTHER	1,393	0.1317	5,274		5,274	94	5,368
SubTotal	1,057,882	100.0000	4,004,932		4,004,932	69,921	4,074,853
Total	1,057,882	100.0000	4,004,932		4,004,932	69,921	4,074,853

Allocation Basis: Number of PV Documents by Agency  
Allocation Source: Access Query from SAM II Data Warehouse-Financial

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	82,622		82,622	1,442	84,064
SubTotal	100	100.0000	82,622		82,622	1,442	84,064
Total	100	100.0000	82,622		82,622	1,442	84,064

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,773	289	1,484	0
INFORMATION	77,514	16,510	61,004	0
BUDGET AND PLANNING	1,022	465	557	0
ACCOUNTING	3,387	1,157	2,230	0
FACILITIES MANAG.,	111,240	8,859	102,381	0
PERSONNEL	2,192	936	1,256	0
PURCHASING	2,006	715	1,291	0
GENERAL SERVICES	171,571	2,043	169,528	0
TREASURER	272,500	821	271,679	0
SECRETARY OF STATE	22,876	3,993	18,883	0
SECURITY	1,606	631	975	0
REVENUE	143,057	23,210	119,847	0
LEGISLATURE	39,552	11,283	28,269	0
JUDICIARY	246,460	69,323	177,137	0
GOVERNOR	2,750	569	2,181	0
LT. GOVERNOR	3,506	289	3,217	0
AUDITOR	5,834	2,062	3,772	0
ATTORNEY GENERAL	29,023	6,479	22,544	0
AGRICULTURE	60,627	8,157	52,470	0
INSURANCE	40,291	12,854	27,437	0
CONSERVATION	155,638	31,360	124,278	0
ECONOMIC DEVELOPMENT	18,429	4,569	13,860	0
EDUCATION	594,888	34,149	560,739	0
HIGHER EDUCATION	34,419	4,936	29,483	0
HEALTH	211,847	32,328	179,519	0
HIGHWAYS	516,767	96,240	420,527	0
LABOR	465,950	11,363	454,587	0
MENTAL HEALTH	364,753	129,000	235,753	0
NATURAL RESOURCES	134,286	30,748	103,538	0
PUBLIC SAFETY	399,940	93,250	306,690	0
SOCIAL SERVICES	519,083	117,509	401,574	0
CORRECTIONS	349,456	178,661	170,795	0
ALL OTHER	90,596	1,164	5,368	84,064



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	<u>5,094,839</u>	<u>935,922</u>	<u>4,074,853</u>	<u>84,064</u>



**SCHEDULE 13**  
**CF 2020**

**STATE OF MISSOURI**  
**FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION**  
**NATURE AND EXTENT OF SERVICES**

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".



**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FACILTIES MANAG., DESIGN & CONST**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	87,924,786			87,924,786
BUILDING DEPRECIATION	230,177		230,177	
EQUIPMENT DEPRECIATION	2,632		2,632	
RETIREMENT/GROUP INSURANCE	10,036,028		10,036,028	
OASDHI	1,429,660		1,429,660	
BUILDING RENTAL	1,444,311		1,444,311	
WORKER'S COMPENSATION	539,135		539,135	
UNEMPLOYMENT COMPENSATION	26		26	
INSURANCE	424		424	
COMM. OF ADMIN.	334,479	5,384	339,863	
BUDGET AND PLANNING	104,741	13,228	117,969	
ACCOUNTING	109,300	1,940	111,240	
PERSONNEL		181,142	181,142	
PURCHASING		48,962	48,962	
GENERAL SERVICES		10,124	10,124	
TREASURER		3,484	3,484	
SECRETARY OF STATE		28,731	28,731	
SECURITY		58,276	58,276	
REVENUE		143	143	
Total Allocated Additions:	14,230,913	351,414	14,582,327	14,582,327
Total To Be Allocated:	102,155,699	351,414		102,507,113

## MAXIMUS

**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILTIES MANAG., DESIGN & CONST**

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	19,676,991	0	19,676,991
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	70,263,734	0	70,263,734
Capital Outlay - Departmental	( 2,015,939)	0	( 2,015,939)
<b>Departmental Totals</b>			
Total Expenditures	87,924,786	0	87,924,786
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	87,924,786	0	87,924,786
<b>Allocation Step 1</b>			
Inbound- All Others	14,230,913	0	14,230,913
1st Allocation	102,155,699	0	102,155,699
<b>Allocation Step 2</b>			
Inbound- All Others	351,414	0	351,414
2nd Allocation	351,414	0	351,414
<b>Total For 19 FACILTIES MANAG., DESIGN &amp;</b>			
Total Allocated	102,507,113	0	102,507,113

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILTIES MANAG., DESIGN & CONST**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	102,155,699		102,155,699	351,414	102,507,113
SubTotal	100	100.0000	102,155,699		102,155,699	351,414	102,507,113
Total	100	100.0000	102,155,699		102,155,699	351,414	102,507,113

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department FACILTIES MANAG., DESIGN & CONST**

Receiving Department	Total	SECTION II
ALL OTHER	102,507,113	102,507,113
Direct Billed	0	0
Total	<u>102,507,113</u>	<u>102,507,113</u>



STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities. Costs have been allocated based on the average number of employees in each department.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration employees.

Section II costs are disallowable and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,332,495			4,332,495
BUILDING DEPRECIATION	73,441		73,441	
RETIREMENT/GROUP INSURANCE	1,181,536		1,181,536	
OASDHI	188,921		188,921	
BUILDING RENTAL	265,094		265,094	
UNEMPLOYMENT COMPENSATION	6,992		6,992	
INSURANCE	34		34	
COMM. OF ADMIN.	35,813	576	36,389	
BUDGET AND PLANNING	3,283	415	3,698	
ACCOUNTING	2,154	38	2,192	
PERSONNEL		19,395	19,395	
PURCHASING		4,792	4,792	
GENERAL SERVICES		1,084	1,084	
TREASURER		143	143	
SECRETARY OF STATE		5,754	5,754	
SECURITY		17,483	17,483	
REVENUE		103	103	
Total Allocated Additions:	1,757,268	49,783	1,807,051	1,807,051
Total To Be Allocated:	6,089,763	49,783		6,139,546

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,587,113	0	2,247,394	238,070	101,649
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	2,171,684	0	1,362,572	144,339	664,773
Capital Outlays- Personnel Services	( 426,302)	0	( 375,596)	( 39,788)	( 10,918)
<b>Departmental Totals</b>					
Total Expenditures	4,332,495	0	3,234,370	342,621	755,504
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	4,332,495	0	3,234,370	342,621	755,504
<b>Allocation Step 1</b>					
Inbound- All Others	1,757,268	0	1,526,518	161,706	69,044
1st Allocation	6,089,763	0	4,760,888	504,327	824,548
<b>Allocation Step 2</b>					
Inbound- All Others	49,783	0	43,246	4,581	1,956
2nd Allocation	49,783	0	43,246	4,581	1,956
<b>Total For 21 PERSONNEL</b>					
Total Allocated	6,139,546	0	4,804,134	508,908	826,504

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0295	1,404		1,404		1,404
INFORMATION TECHNOLOGY	938	1.7293	82,329		82,329		82,329
BUDGET AND PLANNING	26	0.0479	2,282		2,282		2,282
ACCOUNTING	66	0.1217	5,793		5,793		5,793
FACILITIES MANAG., DESIGN & CONST	495	0.9126	43,447		43,447		43,447
PERSONNEL	53	0.0977	4,652		4,652		4,652
PURCHASING	40	0.0737	3,511		3,511	33	3,544
GENERAL SERVICES	113	0.2083	9,918		9,918	93	10,011
TREASURER	45	0.0830	3,950		3,950	37	3,987
SECRETARY OF STATE	222	0.4093	19,485		19,485	182	19,667
SECURITY	40	0.0737	3,511		3,511	33	3,544
REVENUE	1,271	2.3432	111,557		111,557	1,044	112,601
LEGISLATURE	651	1.2002	57,139		57,139	535	57,674
JUDICIARY	4,027	7.4241	353,455		353,455	3,308	356,763
GOVERNOR	32	0.0590	2,809		2,809	26	2,835
LT. GOVERNOR	15	0.0277	1,317		1,317	12	1,329
AUDITOR	114	0.2102	10,006		10,006	94	10,100
ATTORNEY GENERAL	357	0.6582	31,334		31,334	293	31,627
AGRICULTURE	416	0.7669	36,513		36,513	342	36,855
INSURANCE	895	1.6500	78,555		78,555	735	79,290
CONSERVATION	1,791	3.3019	157,198		157,198	1,471	158,669
ECONOMIC DEVELOPMENT	372	0.6858	32,651		32,651	306	32,957
EDUCATION	2,454	4.5242	215,391		215,391	2,016	217,407
HIGHER EDUCATION	261	0.4812	22,908		22,908	214	23,122
HEALTH	1,820	3.3553	159,744		159,744	1,495	161,239
HIGHWAYS	5,467	10.0789	479,845		479,845	4,491	484,336
LABOR	640	1.1799	56,174		56,174	526	56,700
MENTAL HEALTH	7,918	14.5975	694,973		694,973	6,504	701,477
NATURAL RESOURCES	1,836	3.3848	161,148		161,148	1,508	162,656
PUBLIC SAFETY	5,511	10.1600	483,707		483,707	4,527	488,234





**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	11.9188	567,441		567,441	5,310	572,751
CORRECTIONS	9,809	18.0838	860,948		860,948	8,057	869,005
ALL OTHER	66	0.1217	5,793		5,793	54	5,847
SubTotal	54,242	100.0000	4,760,888		4,760,888	43,246	4,804,134
Total	54,242	100.0000	4,760,888		4,760,888	43,246	4,804,134

Allocation Basis: Average Number of Total Employees by Department, FY 2020  
Allocation Source: SAM II HR (Merit & UCP) Reports

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.8825	4,451		4,451		4,451
INFORMATION TECHNOLOGY	938	51.7374	260,927		260,927		260,927
BUDGET AND PLANNING	26	1.4341	7,232		7,232		7,232
ACCOUNTING	66	3.6404	18,359		18,359		18,359
FACILTIES MANAG., DESIGN & CONST	495	27.3028	137,695		137,695		137,695
PERSONNEL	53	2.9233	14,743		14,743		14,743
PURCHASING	40	2.2063	11,127		11,127	837	11,964
GENERAL SERVICES	113	6.2328	31,434		31,434	2,363	33,797
ALL OTHER	66	3.6404	18,359		18,359	1,381	19,740
SubTotal	1,813	100.0000	504,327		504,327	4,581	508,908
Total	1,813	100.0000	504,327		504,327	4,581	508,908

Allocation Basis: Average Number of OA Employees, FY 2020  
Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	824,548		824,548	1,956	826,504
SubTotal	100	100.0000	824,548		824,548	1,956	826,504
Total	100	100.0000	824,548		824,548	1,956	826,504

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

MAXIMUS  
Schedule .5 - Allocation Summary  
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	5,855	1,404	4,451	0
INFORMATION	343,256	82,329	260,927	0
BUDGET AND PLANNING	9,514	2,282	7,232	0
ACCOUNTING	24,152	5,793	18,359	0
FACILITIES MANAG.,	181,142	43,447	137,695	0
PERSONNEL	19,395	4,652	14,743	0
PURCHASING	15,508	3,544	11,964	0
GENERAL SERVICES	43,808	10,011	33,797	0
TREASURER	3,987	3,987	0	0
SECRETARY OF STATE	19,667	19,667	0	0
SECURITY	3,544	3,544	0	0
REVENUE	112,601	112,601	0	0
LEGISLATURE	57,674	57,674	0	0
JUDICIARY	356,763	356,763	0	0
GOVERNOR	2,835	2,835	0	0
LT. GOVERNOR	1,329	1,329	0	0
AUDITOR	10,100	10,100	0	0
ATTORNEY GENERAL	31,627	31,627	0	0
AGRICULTURE	36,855	36,855	0	0
INSURANCE	79,290	79,290	0	0
CONSERVATION	158,669	158,669	0	0
ECONOMIC DEVELOPMENT	32,957	32,957	0	0
EDUCATION	217,407	217,407	0	0
HIGHER EDUCATION	23,122	23,122	0	0
HEALTH	161,239	161,239	0	0
HIGHWAYS	484,336	484,336	0	0
LABOR	56,700	56,700	0	0
MENTAL HEALTH	701,477	701,477	0	0
NATURAL RESOURCES	162,656	162,656	0	0
PUBLIC SAFETY	488,234	488,234	0	0
SOCIAL SERVICES	572,751	572,751	0	0
CORRECTIONS	869,005	869,005	0	0
ALL OTHER	852,091	5,847	19,740	826,504



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	<u>6,139,546</u>	<u>4,804,134</u>	<u>508,908</u>	<u>826,504</u>



STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2020.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,981,541			1,981,541
BUILDING DEPRECIATION	40,389		40,389	
EQUIPMENT DEPRECIATION	465		465	
RETIREMENT/GROUP INSURANCE	951,199		951,199	
OASDHI	148,057		148,057	
BUILDING RENTAL	102,060		102,060	
WORKER'S COMPENSATION	146,226		146,226	
INSURANCE	26		26	
COMM. OF ADMIN.	27,029	435	27,464	
BUDGET AND PLANNING	2,320	293	2,613	
ACCOUNTING	1,970	36	2,006	
PERSONNEL	14,638	870	15,508	
PURCHASING		47	47	
GENERAL SERVICES		818	818	
TREASURER		117	117	
SECURITY		13,986	13,986	
REVENUE		52	52	
Total Allocated Additions:	1,434,379	16,654	1,451,033	1,451,033
Total To Be Allocated:	3,415,920	16,654		3,432,574

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	OPERATING
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,926,137	0	1,926,137
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	55,404	0	55,404
Capital Outlay - Departmental	0	0	0
Refunds	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	1,981,541	0	1,981,541
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,981,541	0	1,981,541
<b>Allocation Step 1</b>			
Inbound- All Others	1,434,379	0	1,434,379
1st Allocation	3,415,920	0	3,415,920
<b>Allocation Step 2</b>			
Inbound- All Others	16,654	0	16,654
2nd Allocation	16,654	0	16,654
<b>Total For 22 PURCHASING</b>			
Total Allocated	3,432,574	0	3,432,574



MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	673,287	0.0654	2,234		2,234		2,234
INFORMATION TECHNOLOGY	80,898,064	7.8570	268,388		268,388		268,388
BUDGET AND PLANNING	59,937	0.0058	199		199		199
ACCOUNTING	39,493	0.0038	131		131		131
FACILITIES MANAG., DESIGN & CONST	14,758,084	1.4333	48,962		48,962		48,962
PERSONNEL	1,444,377	0.1403	4,792		4,792		4,792
PURCHASING	14,029	0.0014	47		47		47
GENERAL SERVICES	11,909,088	1.1566	39,510		39,510	213	39,723
TREASURER	1,110,063	0.1078	3,683		3,683	20	3,703
SECRETARY OF STATE	7,008,466	0.6807	23,251		23,251	125	23,376
SECURITY	191,310	0.0186	635		635	3	638
REVENUE	10,592,473	1.0288	35,142		35,142	189	35,331
GOVERNOR	16,245	0.0016	54		54		54
LT. GOVERNOR	37,631	0.0037	125		125	1	126
AUDITOR	535,269	0.0520	1,776		1,776	10	1,786
ATTORNEY GENERAL	1,865,766	0.1812	6,190		6,190	33	6,223
AGRICULTURE	3,559,034	0.3457	11,808		11,808	64	11,872
INSURANCE	2,686,413	0.2609	8,912		8,912	48	8,960
CONSERVATION	23,543,334	2.2866	78,108		78,108	421	78,529
ECONOMIC DEVELOPMENT	12,303,967	1.1950	40,820		40,820	220	41,040
EDUCATION	91,723,541	8.9084	304,303		304,303	1,639	305,942
HIGHER EDUCATION	9,062,296	0.8801	30,065		30,065	162	30,227
HEALTH	93,723,092	9.1026	310,937		310,937	1,675	312,612
LABOR	1,602,045	0.1556	5,315		5,315	29	5,344
MENTAL HEALTH	46,262,125	4.4931	153,480		153,480	827	154,307
NATURAL RESOURCES	6,672,101	0.6480	22,135		22,135	119	22,254
PUBLIC SAFETY	59,593,125	5.7878	197,707		197,707	1,065	198,772
SOCIAL SERVICES	337,209,672	32.7504	1,118,729		1,118,729	6,027	1,124,756
CORRECTIONS	210,389,929	20.4335	697,992		697,992	3,761	701,753
ALL OTHER	147,639	0.0143	490		490	3	493

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,029,631,895	100.0000	3,415,920		3,415,920	16,654	3,432,574
Total	1,029,631,895	100.0000	3,415,920		3,415,920	16,654	3,432,574

Allocation Basis: Payments Against Contract Releases  
Allocation Source: Microsoft Access Query from SAM II Data Warehouse

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	2,234	2,234
INFORMATION	268,388	268,388
BUDGET AND PLANNING	199	199
ACCOUNTING	131	131
FACILITIES MANAG.,	48,962	48,962
PERSONNEL	4,792	4,792
PURCHASING	47	47
GENERAL SERVICES	39,723	39,723
TREASURER	3,703	3,703
SECRETARY OF STATE	23,376	23,376
SECURITY	638	638
REVENUE	35,331	35,331
GOVERNOR	54	54
LT. GOVERNOR	126	126
AUDITOR	1,786	1,786
ATTORNEY GENERAL	6,223	6,223
AGRICULTURE	11,872	11,872
INSURANCE	8,960	8,960
CONSERVATION	78,529	78,529
ECONOMIC DEVELOPMENT	41,040	41,040
EDUCATION	305,942	305,942
HIGHER EDUCATION	30,227	30,227
HEALTH	312,612	312,612
LABOR	5,344	5,344
MENTAL HEALTH	154,307	154,307
NATURAL RESOURCES	22,254	22,254
PUBLIC SAFETY	198,772	198,772
SOCIAL SERVICES	1,124,756	1,124,756
CORRECTIONS	701,753	701,753
ALL OTHER	493	493
Direct Billed	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING
Total	<u>3,432,574</u>	<u>3,432,574</u>



STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

**Risk Management.** Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

**Section II.** Section II costs are disallowed and have been allocated to "All Other".

**Surplus Property.** Surplus Property costs are allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GENERAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,023,433			16,023,433
BUILDING DEPRECIATION	39,976		39,976	
EQUIPMENT DEPRECIATION	36,725		36,725	
RETIREMENT/GROUP INSURANCE	2,186,223		2,186,223	
OASDHI	291,684		291,684	
BUILDING RENTAL	244,938		244,938	
WORKER'S COMPENSATION	14,354		14,354	
INSURANCE	28,258		28,258	
COMM. OF ADMIN.	76,356	1,229	77,585	
BUDGET AND PLANNING	2,670	337	3,007	
ACCOUNTING	168,579	2,992	171,571	
PERSONNEL	41,352	2,456	43,808	
PURCHASING	39,510	213	39,723	
GENERAL SERVICES		2,311	2,311	
TREASURER		4,241	4,241	
SECURITY		10,490	10,490	
REVENUE		1,071	1,071	
Total Allocated Additions:	3,170,625	25,340	3,195,965	3,195,965
Total To Be Allocated:	19,194,058	25,340		19,219,398

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,803,235	0	658,095	2,501,880	643,260
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	23,632,988	0	10,178,439	12,960,654	493,895
General and Administrative	243,998	0	42,220	160,509	41,269
Unallowable Risk Management	( 10,163,817)	0	( 10,163,817)	0	0
Capital Outlay - Departmental	( 1,491,599)	0	0	( 1,475,770)	( 15,829)
Capital Outlay - G & A	( 1,372)	0	( 238)	( 903)	( 231)
<b>Departmental Totals</b>					
Total Expenditures	16,023,433	0	714,699	14,146,370	1,162,364
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	16,023,433	0	714,699	14,146,370	1,162,364
<b>Allocation Step 1</b>					
Inbound- All Others	3,170,625	0	548,631	2,085,730	536,264
1st Allocation	19,194,058	0	1,263,330	16,232,100	1,698,628
<b>Allocation Step 2</b>					
Inbound- All Others	25,340	0	4,385	16,669	4,286
2nd Allocation	25,340	0	4,385	16,669	4,286
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,219,398	0	1,267,715	16,248,769	1,702,914

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0259	327		327		327
INFORMATION TECHNOLOGY	938	1.5186	19,185		19,185		19,185
BUDGET AND PLANNING	26	0.0421	532		532		532
ACCOUNTING	66	0.1069	1,350		1,350		1,350
FACILITIES MANAG., DESIGN & CONST	495	0.8014	10,124		10,124		10,124
PERSONNEL	53	0.0858	1,084		1,084		1,084
PURCHASING	40	0.0648	818		818		818
GENERAL SERVICES	113	0.1829	2,311		2,311		2,311
TREASURER	45	0.0729	920		920	3	923
SECRETARY OF STATE	222	0.3594	4,541		4,541	16	4,557
SECURITY	40	0.0648	818		818	3	821
REVENUE	1,271	2.0577	25,996		25,996	93	26,089
LEGISLATURE	651	1.0540	13,315		13,315	48	13,363
JUDICIARY	4,027	6.5197	82,365		82,365	294	82,659
GOVERNOR	32	0.0518	655		655	2	657
LT. GOVERNOR	15	0.0243	307		307	1	308
AUDITOR	114	0.1846	2,332		2,332	8	2,340
ATTORNEY GENERAL	357	0.5780	7,302		7,302	26	7,328
AGRICULTURE	416	0.6735	8,509		8,509	30	8,539
INSURANCE	895	1.4490	18,306		18,306	65	18,371
CONSERVATION	1,791	2.8996	36,632		36,632	131	36,763
ECONOMIC DEVELOPMENT	372	0.6023	7,609		7,609	27	7,636
EDUCATION	2,454	3.9730	50,192		50,192	179	50,371
HIGHER EDUCATION	261	0.4226	5,338		5,338	19	5,357
HEALTH	1,820	2.9466	37,225		37,225	133	37,358
HIGHWAYS	5,467	8.8510	111,817		111,817	399	112,216
LABOR	640	1.0362	13,090		13,090	47	13,137
MENTAL HEALTH	7,918	12.8191	161,948		161,948	578	162,526
NATURAL RESOURCES	1,836	2.9725	37,552		37,552	134	37,686
PUBLIC SAFETY	5,511	8.9222	112,717		112,717	403	113,120



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,465	10.4668	132,230		132,230	472	132,702
CORRECTIONS	9,809	15.8803	200,623		200,623	719	201,342
ALL OTHER	7,591	12.2897	155,260		155,260	555	155,815
SubTotal	61,767	100.0000	1,263,330		1,263,330	4,385	1,267,715
Total	61,767	100.0000	1,263,330		1,263,330	4,385	1,267,715

Allocation Basis: Total Number of Employees, FY 2020  
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,232,100		16,232,100	16,669	16,248,769
SubTotal	100	100.0000	16,232,100		16,232,100	16,669	16,248,769
Total	100	100.0000	16,232,100		16,232,100	16,669	16,248,769

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,698,628		1,698,628	4,286	1,702,914
SubTotal	100	100.0000	1,698,628		1,698,628	4,286	1,702,914
Total	100	100.0000	1,698,628		1,698,628	4,286	1,702,914

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	327	327	0	0
INFORMATION	19,185	19,185	0	0
BUDGET AND PLANNING	532	532	0	0
ACCOUNTING	1,350	1,350	0	0
FACILITIES MANAG.,	10,124	10,124	0	0
PERSONNEL	1,084	1,084	0	0
PURCHASING	818	818	0	0
GENERAL SERVICES	2,311	2,311	0	0
TREASURER	923	923	0	0
SECRETARY OF STATE	4,557	4,557	0	0
SECURITY	821	821	0	0
REVENUE	26,089	26,089	0	0
LEGISLATURE	13,363	13,363	0	0
JUDICIARY	82,659	82,659	0	0
GOVERNOR	657	657	0	0
LT. GOVERNOR	308	308	0	0
AUDITOR	2,340	2,340	0	0
ATTORNEY GENERAL	7,328	7,328	0	0
AGRICULTURE	8,539	8,539	0	0
INSURANCE	18,371	18,371	0	0
CONSERVATION	36,763	36,763	0	0
ECONOMIC DEVELOPMENT	7,636	7,636	0	0
EDUCATION	50,371	50,371	0	0
HIGHER EDUCATION	5,357	5,357	0	0
HEALTH	37,358	37,358	0	0
HIGHWAYS	112,216	112,216	0	0
LABOR	13,137	13,137	0	0
MENTAL HEALTH	162,526	162,526	0	0
NATURAL RESOURCES	37,686	37,686	0	0
PUBLIC SAFETY	113,120	113,120	0	0
SOCIAL SERVICES	132,702	132,702	0	0
CORRECTIONS	201,342	201,342	0	0
ALL OTHER	18,107,498	155,815	16,248,769	1,702,914



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,219,398	1,267,715	16,248,769	1,702,914



**STATE OF MISSOURI**

**TREASURER**

**NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,799,736			3,799,736
BUILDING DEPRECIATION	71,430		71,430	
RETIREMENT/GROUP INSURANCE	1,084,241		1,084,241	
OASDHI	162,854		162,854	
BUILDING RENTAL	188,565		188,565	
INSURANCE	37		37	
BUDGET AND PLANNING	4,596	580	5,176	
ACCOUNTING	267,748	4,752	272,500	
PERSONNEL	3,950	37	3,987	
PURCHASING	3,683	20	3,703	
GENERAL SERVICES	920	3	923	
TREASURER		6,500	6,500	
SECRETARY OF STATE		40,666	40,666	
SECURITY		16,706	16,706	
REVENUE		75	75	
Total Allocated Additions:	1,788,024	69,339	1,857,363	1,857,363
Total To Be Allocated:	5,587,760	69,339		5,657,099

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,248,947	0	119,051	2,129,896
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,603,002	0	84,799	1,518,203
Refunds	40,848,217	0	0	40,848,217
Capital Outlay- Departmental	( 52,213)	0	( 2,762)	( 49,451)
Refunds	( 40,848,217)	0	0	( 40,848,217)
<b>Departmental Totals</b>				
Total Expenditures	3,799,736	0	201,088	3,598,648
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	3,799,736	0	201,088	3,598,648
<b>Allocation Step 1</b>				
Inbound- All Others	1,788,024	0	94,651	1,693,373
1st Allocation	5,587,760	0	295,739	5,292,021
<b>Allocation Step 2</b>				
Inbound- All Others	69,339	0	3,671	65,668
2nd Allocation	69,339	0	3,671	65,668
<b>Total For 24 TREASURER</b>				
Total Allocated	5,657,099	0	299,410	5,357,689



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	784	0.0241	71		71		71
INFORMATION TECHNOLOGY	38,504	1.1818	3,495		3,495		3,495
BUDGET AND PLANNING	778	0.0239	71		71		71
ACCOUNTING	2,158	0.0662	196		196		196
FACILITIES MANAG., DESIGN & CONST	38,376	1.1779	3,484		3,484		3,484
PERSONNEL	1,573	0.0483	143		143		143
PURCHASING	1,287	0.0395	117		117		117
GENERAL SERVICES	46,721	1.4341	4,241		4,241		4,241
TREASURER	71,606	2.1979	6,500		6,500		6,500
SECRETARY OF STATE	10,221	0.3137	928		928	12	940
SECURITY	1,094	0.0336	99		99	1	100
REVENUE	607,721	18.6534	55,165		55,165	730	55,895
LEGISLATURE	22,371	0.6867	2,031		2,031	27	2,058
JUDICIARY	138,339	4.2462	12,558		12,558	166	12,724
GOVERNOR	1,324	0.0406	120		120	2	122
LT. GOVERNOR	1,220	0.0374	111		111	1	112
AUDITOR	3,727	0.1144	338		338	4	342
ATTORNEY GENERAL	14,484	0.4446	1,315		1,315	17	1,332
AGRICULTURE	24,486	0.7516	2,223		2,223	29	2,252
INSURANCE	24,248	0.7443	2,201		2,201	29	2,230
CONSERVATION	74,038	2.2725	6,721		6,721	89	6,810
ECONOMIC DEVELOPMENT	9,684	0.2972	879		879	12	891
EDUCATION	191,032	5.8635	17,341		17,341	229	17,570
HIGHER EDUCATION	14,229	0.4367	1,292		1,292	17	1,309
HEALTH	89,665	2.7522	8,139		8,139	108	8,247
HIGHWAYS	237,372	7.2859	21,547		21,547	285	21,832
LABOR	133,123	4.0861	12,084		12,084	160	12,244
MENTAL HEALTH	233,065	7.1537	21,156		21,156	280	21,436
NATURAL RESOURCES	67,840	2.0823	6,158		6,158	81	6,239
PUBLIC SAFETY	203,843	6.2568	18,504		18,504	245	18,749



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	660,244	20.2656	59,932		59,932	795	60,727
CORRECTIONS	282,373	8.6672	25,632		25,632	339	25,971
ALL OTHER	10,429	0.3201	947		947	13	960
SubTotal	3,257,959	100.0000	295,739		295,739	3,671	299,410
Total	3,257,959	100.0000	295,739		295,739	3,671	299,410

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants  
Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,292,021		5,292,021	65,668	5,357,689
SubTotal	100	100.0000	5,292,021		5,292,021	65,668	5,357,689
Total	100	100.0000	5,292,021		5,292,021	65,668	5,357,689

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	71	71	0
INFORMATION	3,495	3,495	0
BUDGET AND PLANNING	71	71	0
ACCOUNTING	196	196	0
FACILITIES MANAG.,	3,484	3,484	0
PERSONNEL	143	143	0
PURCHASING	117	117	0
GENERAL SERVICES	4,241	4,241	0
TREASURER	6,500	6,500	0
SECRETARY OF STATE	940	940	0
SECURITY	100	100	0
REVENUE	55,895	55,895	0
LEGISLATURE	2,058	2,058	0
JUDICIARY	12,724	12,724	0
GOVERNOR	122	122	0
LT. GOVERNOR	112	112	0
AUDITOR	342	342	0
ATTORNEY GENERAL	1,332	1,332	0
AGRICULTURE	2,252	2,252	0
INSURANCE	2,230	2,230	0
CONSERVATION	6,810	6,810	0
ECONOMIC DEVELOPMENT	891	891	0
EDUCATION	17,570	17,570	0
HIGHER EDUCATION	1,309	1,309	0
HEALTH	8,247	8,247	0
HIGHWAYS	21,832	21,832	0
LABOR	12,244	12,244	0
MENTAL HEALTH	21,436	21,436	0
NATURAL RESOURCES	6,239	6,239	0
PUBLIC SAFETY	18,749	18,749	0
SOCIAL SERVICES	60,727	60,727	0
CORRECTIONS	25,971	25,971	0
ALL OTHER	5,358,649	960	5,357,689



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>5,657,099</u>	<u>299,410</u>	<u>5,357,689</u>



STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	38,318,822			38,318,822
BUILDING DEPRECIATION	495,255		495,255	
RETIREMENT/GROUP INSURANCE	4,716,841		4,716,841	
OASDHI	666,353		666,353	
BUILDING RENTAL	1,562,530		1,562,530	
WORKER'S COMPENSATION	23,642		23,642	
UNEMPLOYMENT COMPENSATION	2,113		2,113	
INSURANCE	144		144	
BUDGET AND PLANNING	11,161	1,410	12,571	
ACCOUNTING	22,477	399	22,876	
PERSONNEL	19,485	182	19,667	
PURCHASING	23,251	125	23,376	
GENERAL SERVICES	4,541	16	4,557	
TREASURER	928	12	940	
SECRETARY OF STATE		159,849	159,849	
SECURITY		75,759	75,759	
REVENUE		431	431	
Total Allocated Additions:	7,548,721	238,183	7,786,904	7,786,904
Total To Be Allocated:	45,867,543	238,183		46,105,726

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE**

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	7,194,776	0	2,155,598	5,039,178
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	27,284,876	0	337,962	26,946,914
General and Administrative	5,326,198	0	1,595,761	3,730,437
Capital Outlay - Departmental	( 28,465)	0	( 8,540)	( 19,925)
Capital Outlay - G & A	( 1,458,563)	0	( 436,994)	( 1,021,569)
Postage	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	38,318,822	0	3,643,787	34,675,035
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	38,318,822	0	3,643,787	34,675,035
<b>Allocation Step 1</b>				
Inbound- All Others	7,548,721	0	2,261,642	5,287,079
1st Allocation	45,867,543	0	5,905,429	39,962,114
<b>Allocation Step 2</b>				
Inbound- All Others	238,183	0	71,361	166,822
2nd Allocation	238,183	0	71,361	166,822
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	46,105,726	0	5,976,790	40,128,936



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	72	0.0163	961		961		961
INFORMATION TECHNOLOGY	1	0.0002	13		13		13
ACCOUNTING	1,729	0.3909	23,083		23,083		23,083
FACILITIES MANAG., DESIGN & CONST	2,152	0.4865	28,731		28,731		28,731
PERSONNEL	431	0.0974	5,754		5,754		5,754
TREASURER	3,046	0.6886	40,666		40,666		40,666
SECRETARY OF STATE	11,973	2.7068	159,849		159,849		159,849
SECURITY	76	0.0172	1,015		1,015	13	1,028
REVENUE	1,133	0.2561	15,126		15,126	191	15,317
LEGISLATURE	1,084	0.2451	14,472		14,472	183	14,655
JUDICIARY	58,607	13.2496	782,448		782,448	9,889	792,337
GOVERNOR	90	0.0203	1,202		1,202	15	1,217
LT. GOVERNOR	6	0.0014	80		80	1	81
AUDITOR	1,333	0.3014	17,797		17,797	225	18,022
ATTORNEY GENERAL	77,368	17.4911	1,032,922		1,032,922	13,054	1,045,976
AGRICULTURE	774	0.1750	10,333		10,333	131	10,464
INSURANCE	10,318	2.3327	137,753		137,753	1,741	139,494
CONSERVATION	355	0.0803	4,740		4,740	60	4,800
ECONOMIC DEVELOPMENT	3,029	0.6848	40,439		40,439	511	40,950
EDUCATION	4,002	0.9048	53,430		53,430	675	54,105
HIGHER EDUCATION	3,070	0.6941	40,987		40,987	518	41,505
HEALTH	13,939	3.1513	186,096		186,096	2,352	188,448
HIGHWAYS	1,148	0.2595	15,327		15,327	194	15,521
LABOR	17,715	4.0049	236,509		236,509	2,989	239,498
MENTAL HEALTH	20,416	4.6156	272,569		272,569	3,445	276,014
NATURAL RESOURCES	13,654	3.0868	182,291		182,291	2,304	184,595
PUBLIC SAFETY	23,562	5.3268	314,571		314,571	3,976	318,547
SOCIAL SERVICES	77,547	17.5315	1,035,312		1,035,312	13,085	1,048,397
CORRECTIONS	88,725	20.0585	1,184,546		1,184,546	14,970	1,199,516
ALL OTHER	4,974	1.1245	66,407		66,407	839	67,246



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	442,329	100.0000	5,905,429		5,905,429	71,361	5,976,790
Total	442,329	100.0000	5,905,429		5,905,429	71,361	5,976,790

Allocation Basis: Cubic Feet of Storage  
Allocation Source: Secretary of State's Records

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	39,962,114		39,962,114	166,822	40,128,936
SubTotal	100	100.0000	39,962,114		39,962,114	166,822	40,128,936
Total	100	100.0000	39,962,114		39,962,114	166,822	40,128,936

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	961	961	0
INFORMATION	13	13	0
ACCOUNTING	23,083	23,083	0
FACILITIES MANAG.,	28,731	28,731	0
PERSONNEL	5,754	5,754	0
TREASURER	40,666	40,666	0
SECRETARY OF STATE	159,849	159,849	0
SECURITY	1,028	1,028	0
REVENUE	15,317	15,317	0
LEGISLATURE	14,655	14,655	0
JUDICIARY	792,337	792,337	0
GOVERNOR	1,217	1,217	0
LT. GOVERNOR	81	81	0
AUDITOR	18,022	18,022	0
ATTORNEY GENERAL	1,045,976	1,045,976	0
AGRICULTURE	10,464	10,464	0
INSURANCE	139,494	139,494	0
CONSERVATION	4,800	4,800	0
ECONOMIC DEVELOPMENT	40,950	40,950	0
EDUCATION	54,105	54,105	0
HIGHER EDUCATION	41,505	41,505	0
HEALTH	188,448	188,448	0
HIGHWAYS	15,521	15,521	0
LABOR	239,498	239,498	0
MENTAL HEALTH	276,014	276,014	0
NATURAL RESOURCES	184,595	184,595	0
PUBLIC SAFETY	318,547	318,547	0
SOCIAL SERVICES	1,048,397	1,048,397	0
CORRECTIONS	1,199,516	1,199,516	0
ALL OTHER	40,196,182	67,246	40,128,936
Direct Billed	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS	GENERAL GOV'T
Total	46,105,726	5,976,790	40,128,936



STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECURITY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,359,380			1,359,380
BUILDING DEPRECIATION	4,093		4,093	
RETIREMENT/GROUP INSURANCE	736,640		736,640	
OASDHI	106,752		106,752	
INSURANCE	26		26	
BUDGET AND PLANNING	6,172	779	6,951	
ACCOUNTING	1,578	28	1,606	
PERSONNEL	3,511	33	3,544	
PURCHASING	635	3	638	
GENERAL SERVICES	818	3	821	
TREASURER	99	1	100	
SECRETARY OF STATE	1,015	13	1,028	
SECURITY		12,432	12,432	
Total Allocated Additions:	861,339	13,292	874,631	874,631
Total To Be Allocated:	2,220,719	13,292		2,234,011

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECURITY**

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,519,830	0	1,519,830
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	127,428	0	127,428
General and Administrative	19,129	0	19,129
Capital Outlay - Departmental	( 20,265)	0	( 20,265)
Capital Outlay - G/A	0	0	0
Unallowable Security	( 286,742)	0	( 286,742)
<b>Departmental Totals</b>			
Total Expenditures	1,359,380	0	1,359,380
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,359,380	0	1,359,380
<b>Allocation Step 1</b>			
Inbound- All Others	861,339	0	861,339
1st Allocation	2,220,719	0	2,220,719
<b>Allocation Step 2</b>			
Inbound- All Others	13,292	0	13,292
2nd Allocation	13,292	0	13,292
<b>Total For 26 SECURITY</b>			
Total Allocated	2,234,011	0	2,234,011



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	12	0.2099	4,662		4,662		4,662
INFORMATION TECHNOLOGY	605	10.5843	235,048		235,048		235,048
BUDGET AND PLANNING	26	0.4549	10,101		10,101		10,101
ACCOUNTING	69	1.2071	26,807		26,807		26,807
FACILITIES MANAG., DESIGN & CONST	150	2.6242	58,276		58,276		58,276
PERSONNEL	45	0.7873	17,483		17,483		17,483
PURCHASING	36	0.6298	13,986		13,986		13,986
GENERAL SERVICES	27	0.4724	10,490		10,490		10,490
TREASURER	43	0.7523	16,706		16,706		16,706
SECRETARY OF STATE	195	3.4115	75,759		75,759		75,759
SECURITY	32	0.5598	12,432		12,432		12,432
REVENUE	878	15.3604	341,113		341,113	2,605	343,718
LEGISLATURE	430	7.5227	167,059		167,059	1,277	168,336
JUDICIARY	71	1.2421	27,584		27,584	211	27,795
GOVERNOR	28	0.4899	10,878		10,878	83	10,961
LT. GOVERNOR	7	0.1225	2,720		2,720	21	2,741
AUDITOR	77	1.3471	29,915		29,915	229	30,144
ATTORNEY GENERAL	206	3.6039	80,033		80,033	612	80,645
AGRICULTURE	4	0.0700	1,554		1,554	12	1,566
INSURANCE	391	6.8404	151,907		151,907	1,161	153,068
ECONOMIC DEVELOPMENT	112	1.9594	43,513		43,513	333	43,846
EDUCATION	295	5.1610	114,610		114,610	876	115,486
HIGHER EDUCATION	136	2.3793	52,837		52,837	404	53,241
HEALTH	112	1.9594	43,513		43,513	333	43,846
HIGHWAYS	543	9.4997	210,961		210,961	1,613	212,574
LABOR	303	5.3009	117,718		117,718	900	118,618
NATURAL RESOURCES	323	5.6508	125,489		125,489	959	126,448
PUBLIC SAFETY	163	2.8516	63,327		63,327	484	63,811
SOCIAL SERVICES	377	6.5955	146,468		146,468	1,120	147,588
ALL OTHER	20	0.3499	7,770		7,770	59	7,829

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	5,716	100.0000	2,220,719		2,220,719	13,292	2,234,011
Total	5,716	100.0000	2,220,719		2,220,719	13,292	2,234,011

Allocation Basis: Head Count of Buildings Served  
Allocation Source: Facilities Management Records

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	4,662	4,662
INFORMATION	235,048	235,048
BUDGET AND PLANNING	10,101	10,101
ACCOUNTING	26,807	26,807
FACILITIES MANAG.,	58,276	58,276
PERSONNEL	17,483	17,483
PURCHASING	13,986	13,986
GENERAL SERVICES	10,490	10,490
TREASURER	16,706	16,706
SECRETARY OF STATE	75,759	75,759
SECURITY	12,432	12,432
REVENUE	343,718	343,718
LEGISLATURE	168,336	168,336
JUDICIARY	27,795	27,795
GOVERNOR	10,961	10,961
LT. GOVERNOR	2,741	2,741
AUDITOR	30,144	30,144
ATTORNEY GENERAL	80,645	80,645
AGRICULTURE	1,566	1,566
INSURANCE	153,068	153,068
ECONOMIC DEVELOPMENT	43,846	43,846
EDUCATION	115,486	115,486
HIGHER EDUCATION	53,241	53,241
HEALTH	43,846	43,846
HIGHWAYS	212,574	212,574
LABOR	118,618	118,618
NATURAL RESOURCES	126,448	126,448
PUBLIC SAFETY	63,811	63,811
SOCIAL SERVICES	147,588	147,588
ALL OTHER	7,829	7,829
Direct Billed	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
Total	2,234,011	2,234,011



**SCHEDULE 20**  
**CF 2020**

**STATE OF MISSOURI**

**REVENUE**

**NATURE AND EXTENT OF SERVICES**

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

**MAXIMUS**  
**Schedule .2 - Costs To Be Allocated**  
**For Department REVENUE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	469,520,834			469,520,834
BUILDING DEPRECIATION	689,141		689,141	
RETIREMENT/GROUP INSURANCE	24,625,606		24,625,606	
OASDHI	3,351,232		3,351,232	
BUILDING RENTAL	2,587,346		2,587,346	
WORKER'S COMPENSATION	155,664		155,664	
UNEMPLOYMENT COMPENSATION	27,979		27,979	
INSURANCE	1,304		1,304	
BUDGET AND PLANNING	64,954	8,203	73,157	
ACCOUNTING	140,561	2,496	143,057	
PERSONNEL	111,557	1,044	112,601	
PURCHASING	35,142	189	35,331	
GENERAL SERVICES	25,996	93	26,089	
TREASURER	55,165	730	55,895	
SECRETARY OF STATE	15,126	191	15,317	
SECURITY	341,113	2,605	343,718	
REVENUE		72,848	72,848	
Total Allocated Additions:	32,227,886	88,399	32,316,285	32,316,285
Total To Be Allocated:	501,748,720	88,399		501,837,119

**MAXIMUS**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department REVENUE**

	Total	General & Admin	CASHIER	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	37,804,142	0	128,892	37,675,250
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	406,569,300	0	5,031	406,564,269
General and Administrative	26,175,559	0	89,245	26,086,314
Refunds	1,268,585,260	0	0	1,268,585,260
Capital Outlay - Departmental	( 983,751)	0	0	( 983,751)
Capital Outlay - G & A	( 44,416)	0	( 151)	( 44,265)
Refunds	( 1,268,585,260)	0	0	( 1,268,585,260)
<b>Departmental Totals</b>				
Total Expenditures	469,520,834	0	223,017	469,297,817
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	469,520,834	0	223,017	469,297,817
<b>Allocation Step 1</b>				
Inbound- All Others	32,227,886	0	109,880	32,118,006
1st Allocation	501,748,720	0	332,897	501,415,823
<b>Allocation Step 2</b>				
Inbound- All Others	88,399	0	301	88,098
2nd Allocation	88,399	0	301	88,098
<b>Total For 27 REVENUE</b>				
Total Allocated	501,837,119	0	333,198	501,503,921

**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	7,455	0.0550	183		183		183
INFORMATION TECHNOLOGY	100,218	0.7390	2,460		2,460		2,460
BUDGET AND PLANNING	2,272	0.0168	56		56		56
ACCOUNTING	91,523	0.6749	2,247		2,247		2,247
FACILITIES MANAG., DESIGN & CONST	5,833	0.0430	143		143		143
PERSONNEL	4,188	0.0309	103		103		103
PURCHASING	2,123	0.0157	52		52		52
GENERAL SERVICES	43,626	0.3217	1,071		1,071		1,071
TREASURER	3,065	0.0226	75		75		75
SECRETARY OF STATE	17,575	0.1296	431		431		431
REVENUE	2,967,744	21.8830	72,848		72,848		72,848
LEGISLATURE	40,995	0.3023	1,006		1,006	1	1,007
JUDICIARY	247,380	1.8241	6,072		6,072	7	6,079
GOVERNOR	20,294	0.1496	498		498	1	499
LT. GOVERNOR	2,762	0.0204	68		68		68
AUDITOR	7,148	0.0527	175		175		175
ATTORNEY GENERAL	17,139	0.1264	421		421	1	422
AGRICULTURE	12,526	0.0924	307		307		307
INSURANCE	1,215	0.0090	30		30		30
CONSERVATION	122,037	0.8999	2,996		2,996	4	3,000
ECONOMIC DEVELOPMENT	23,691	0.1747	582		582	1	583
EDUCATION	3,588,146	26.4573	88,077		88,077	105	88,182
HIGHER EDUCATION	892,574	6.5815	21,910		21,910	26	21,936
HEALTH	401,004	2.9569	9,843		9,843	12	9,855
HIGHWAYS	514,576	3.7943	12,631		12,631	15	12,646
LABOR	6,064	0.0447	149		149		149
MENTAL HEALTH	983,148	7.2494	24,133		24,133	29	24,162
NATURAL RESOURCES	131,388	0.9688	3,225		3,225	4	3,229
PUBLIC SAFETY	596,793	4.4005	14,649		14,649	17	14,666
SOCIAL SERVICES	1,966,440	14.4998	48,269		48,269	57	48,326



**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORRECTIONS	730,975	5.3899	17,943		17,943	21	17,964
ALL OTHER	9,927	0.0732	244		244		244
SubTotal	13,561,844	100.0000	332,897		332,897	301	333,198
Total	13,561,844	100.0000	332,897		332,897	301	333,198

Allocation Basis: Total Revenues (in thousands of dollars)  
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS  
Schedule .4 - Detail Activity Allocations  
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	501,415,823		501,415,823	88,098	501,503,921
SubTotal	100	100.0000	501,415,823		501,415,823	88,098	501,503,921
Total	100	100.0000	501,415,823		501,415,823	88,098	501,503,921

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	183	183	0
INFORMATION	2,460	2,460	0
BUDGET AND PLANNING	56	56	0
ACCOUNTING	2,247	2,247	0
FACILTIES MANAG.,	143	143	0
PERSONNEL	103	103	0
PURCHASING	52	52	0
GENERAL SERVICES	1,071	1,071	0
TREASURER	75	75	0
SECRETARY OF STATE	431	431	0
REVENUE	72,848	72,848	0
LEGISLATURE	1,007	1,007	0
JUDICIARY	6,079	6,079	0
GOVERNOR	499	499	0
LT. GOVERNOR	68	68	0
AUDITOR	175	175	0
ATTORNEY GENERAL	422	422	0
AGRICULTURE	307	307	0
INSURANCE	30	30	0
CONSERVATION	3,000	3,000	0
ECONOMIC DEVELOPMENT	583	583	0
EDUCATION	88,182	88,182	0
HIGHER EDUCATION	21,936	21,936	0
HEALTH	9,855	9,855	0
HIGHWAYS	12,646	12,646	0
LABOR	149	149	0
MENTAL HEALTH	24,162	24,162	0
NATURAL RESOURCES	3,229	3,229	0
PUBLIC SAFETY	14,666	14,666	0
SOCIAL SERVICES	48,326	48,326	0
CORRECTIONS	17,964	17,964	0
ALL OTHER	501,504,165	244	501,503,921
Direct Billed	0	0	0



**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	501,837,119	333,198	501,503,921

